OBSERVATIONS

ON THE

BREWING TRADE

OF

IRELAND,

Submitted to the

PUBLICK,

By an OFFICER of the

REVENUE.

BRITISH MUSEUM

PREFACE.

IT is hoped that no Perſon will conceive a Prejudice againſt the following Obſervations, becauſe they come from an Officer of the Revenue, or imagine that they are calculated merely to advance the Revenue without Regard to the Agriculture or Brewing Trade of this Kingdom.

The Author cannot be ignorant that the Revenue, Agriculture, Landed Property and General Intereſt of the Nation coincide with, and depend eſſentially upon the Proſperity of the Brewing Trade, and therefore muſt know that the Reſtoration and Advancement of this Trade, will materially promote the Advantage of thoſe other great Objects; whereas a partial Attention to the Intereſt of the Revenue, if purſued by Means detrimental to the Brewing Trade, would ine-

 vitably

vitably injure that Object which is meant to be promoted.

Impreſſed with a juſt Regard to Landed and Commercial Intereſt, and uninfluenced by any partial Motives or Purpoſes whatſoever, the Author ſubmits his Sentiments to the Publick Candour. Should they upon Examination be found to be erroneous, they are nevertheleſs well intended. He would be very ſorry indeed to be thought a diſingenuous Man, but it would be no great Mortification to him to be deemed an unſucceſsful Reaſoner, eſpecially in a Matter of a very complex and intricate Nature.

OBSER-

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BREWING TRADE

OF

IRELAND.

THE Brewery of *Ireland*, whether it be conſidered as a great National Concern affecting Agriculture, or as a Trade affording to the Publick a neceſſary Article of Conſumption, or as a ſubject for Revenue, is certainly an Object of the higheſt Importance, and deſerves the utmoſt Attention of every Perſon intereſted in, or wiſhing well to the Proſperity of this Kingdom.

That the *Iriſh* Brewery, which was once in a flouriſhing condition, hath very much declined, notwithſtanding the great increaſe of Inhabitants in this Kingdom, and particularly in it's Metropolis where it formerly flouriſhed moſt, is a Truth equally melancholy and uncontrovertable; and the Man who endeavours to trace the Cauſes of this decline, and point out the Remedy for it, or enable others ſo to do, may hope for

the Publick Attention, and not to be unfavourably received.

I am extreamly ſenſible of my Inability to combat popular Prejudices, artfully raiſed, and haſtily adopted; and am conſcious how reluctantly Men, even of the beſt Underſtanding, give up Opinions which they have early formed, or Poſitions which they have originally taken for granted; but notwithſtanding theſe Diſcouragements, the Subject being of ſuch Importance to the Morals, the Proſperity, and the Lives of the People. I ſhall not be afraid to hazard Sentiments however new, or Conjectures however ſingular, totally relying on the Candour of thoſe to whom they are ſubmitted, that if what I advance ſhall appear not to be well founded, at leaſt that the Publick will believe, that the Attempt was well intended; contented if my Endeavours ſhall tend to produce ſuch an inveſtigation of Truth, as may ultimately attain the Ends propoſed, *viz.* The reſtoration and advancement of the Brewery of this Country, ſo intimately connected with the Health, Comfort and Induſtry, of the bulk of it's Inhabitants.

The Method which I mean to purſue, is to ſhew that our Brewery has declined, to point out what appear to me to be the true Cauſes of it's Decay, and to ſuggeſt ſuch Remedies as ſeem moſt practicable for it's Re-eſtabliſhment.

But before I go into theſe Parts of the Subject, it will be neceſſary to remove the Prejudices which at preſent impoſe upon the Publick, and to ſatisfy them, that the Reaſons which have been hitherto aſſigned for the decline of the Brewery, neither are, nor could have been the primary and ſubſtantial Cauſes of it.

The

The Reaſons which have been generally and induſtriouſly aſſigned for the decline of the Brewery are.

The great importation of Malt Liquors, and the immoderate and increaſed uſe of Spirits.

The Brewers, ſome of whom I ſhall hereafter endeavour to ſhew, have been the Authors of the deſtruction of their own Trade, actuated, I am perſuaded by no improper Motives, were the Perſons who firſt ſuggeſted, and afterwards ſupported theſe erroneous Opinions.

In the Year 1763, the Brewery was at the higheſt in this Kingdom, and in that Year produced a Revenue of 146,576*l.* 13*s.* 5*d.* from which Period it gradually declined until 1769, when at Lady-day in that Year, it produced a Revenue of no more than 116,255*l.* 6*s.* 2*d.*

In *November* 1769, the Brewers petitioned the Houſe of Commons, ſetting forth the declining State of the Brewery, and then publickly, as a Corporation, aſſigned the Cauſe to be the great increaſed Importation of *Engliſh* Malt Liquors into this Kingdom, which they attributed to the Advantage that the *Engliſh* Brewer had over the *Iriſh*, and prayed the Houſe of Commons to lay an additional Duty on all imported Malt Liquors.

This Petition was referred to the Committee of Ways and Means, to whom the State of the Brewery was repreſented in ſuch a Light, that they thought it neceſſary to exert themſelves in favour of the Brewers, and concluding that the Reaſons aſſigned to them, were the genuine Cauſes of the decline of that Trade, they adopted two Modes for preventing the further Operation of them.

The Grievance complained of being in ſuſtance this, that the Merchant importing *Engliſh* Malt Liquor, paid

paid a Duty of only 1*s.* 3*d.* for a Quantity, for which the *Iriſh* Brewer paid 5*s.* 6*d.* The Committee therefore determined firſt to lower the *Iriſh* Duty, and then to tax imported Malt Liquor, which they attempted in the following manner.

The Exciſe on Beer and Ale in this Kingdom had been theretofore conſtantly charged upon the Barrel of 32 Gallons, each Gallon containing 217 cubical Inches and $\frac{6}{10}$ of an Inch The Brewers had many Times complained that this was not the true meaſure of the Gallon, and had appealed more than once from the Exciſe Office to the chief Governor and Council, and even to Parliament, but were as often unſucceſsful; however this Committee in their Reſolution, granting the *additional* Duty on Ale and Small-beer, varied the ſize of the Gallon on which this Tax ſhould be levied, and worded their Reſolution thus. *An additional Duty of* 2*s. on every* 32 *Gallons of Ale, ſuch Gallon to contain* 272 *cubical Inches, and one fourth part of a cubical Inch.* By the Words of which Reſolution, this Tax was lowered one-fifth in the additional Duties, which Deduction amounted to no leſs than 5*d.* a Barrel; and by another Reſolution they laid a Tax of 2*s.* a Barrel, containing 32 Gallons on all Beer and Ale imported, *&c.* in which Reſolution it is obſervable, that they leave the Gallon at large, in order that imported Beer and Ale may be charged by the Gallon of 217. 6.

On the Report of thoſe Reſolutions to the Houſe, the Duty on Beer and Ale imported was rejected, but the other Reſolution paſſed.

The Brewers having thus gained one Point, were determined to purſue the other, and ſeeing that the Houſe and the Publick attributed the decline of their Trade to the Cauſes aſſigned by them for it, they petitioned the Houſe again in the next Seſſion, that of

1771;

1771 ; this Petition was preſented very late in the Seſſion, after an attempt had been made in the Committee of Ways and Means again, to Tax imported Beer and Ale, and therefore ſeems to have been rather intended as a Foundation for a future attempt. The Petition however was referred to a Committee, who were to enquire into the State of the Brewery, the cauſes of it's decline, and the Modes by which it might be reſtored; on this Enquiry there was no Report, but on the third or fourth Day of the Seſſion, which began in *October* 1773, the Corporation of Brewers again petitioned the Houſe, their Petition was accordingly referred to a Committee who examined Witneſſes, called for Papers, and reported ſpecially thereupon.

As this Report of 1773, contains the Subſtance of every thing which the Brewers have urged from time to time, and as I ſhall have occaſion hereafter frequently to refer to it, I have annexed it hereunto, to prevent all poſſibility of Miſtake; obſerving only, that it will appear from this Report, and from every Petition preſented by the Brewers, that they conſtantly attributed the decline of the Brewery, ſolely to the two Cauſes before mentioned.

It now becomes neceſſary therefore to examine thoſe Reaſons particularly, in order to ſhew that they neither were, nor cou'd have been the true Cauſes of the Grievance complained of.

The Importation of *Engliſh* Malt Liquors can leſſen the Conſumption of the *Iriſh* Brewery only in ſuch proportion as the Quantity imported bears to the whole Conſumption of the Kingdom.

If this Poſition be ſelf evident, let us proceed to aſcertain the amount of the Conſumption at Lady-day 1763, when the Brewery ſtood higheſt, and compare it with

with the amount of the Conſumption at Lady-day 1773, when the Report comprehending this Period cloſes, let us then ſee what has been the increaſed Importation of Malt Liquors in the ſame Period, which will enable us to draw a Concluſion.

Again, let us conſider what are the Expences and Duties paid by an Importer upon a Barrel of Malt Liquor, and compare them with the Duties paid by the *Iriſh* Brewer on the ſame quantity of *Iriſh* Ale, and we ſhall be enabled to diſcover whether there be ſuch an Advantage on the part of the Importer, as the Brewers have aſſerted, or on which ſide the Advantage really ſtands.

It appears from the Account of the Produce of Exciſe on Beer and Ale for 11 Years from 1762 annexed to the Report, that the Produce of Exciſe on Beer and Ale in the Year 1762, ending Lady-day 1763 was — — — — — £145,933

The Number of Barrels at 32 Gallons each, which produce this Revenue, will be - 648,591

That the Produce in 1772, ending Lady day 1773, was — — — £96,269 which being in like manner reduced to Barrels, will be — — — — — 470,621

So that in the latter Year, that is in 1773, the Diminution in the Conſumption of *Iriſh* Beer, amounts to no leſs than 177,970 Barrels — — — — — 177,970

It appears alſo from the Account of Beer and Ale imported, which is likewiſe annexed to the Report, that the Quantity of Beer and Ale imported in 1763, was, at 32 Gallons to the Barrel — — — 28,935

That the Number of Barrels imported in the Year ending Lady-day 1773, was — 58,675

And conſequently, the increaſed Importation amounts to no more than — — 29,740

Now if the Decline of the *Iriſh* Brewery was owing to the Importation of *Engliſh* Malt Liquors, the quantity imported ought to be equal to the Decreaſe in the Conſumption of home-brewed Beer,

But we find the decreaſe of Home-brewed Beer, to be — — — — 177,970

And the increaſed Importation of *Engliſh* Beer to be in the ſame Period, only — 29,740

So that there is a Diminution in the Conſumption of *Iriſh* Beer and Ale, of — 148,230 Barrels, which muſt be accounted for in ſome other manner, than by the Importation of *Engliſh* Malt Liquor.

I muſt alſo obſerve, that a very large proportion of the Malt Liquor imported into this Kingdom, is bought up by Retailers of Malt Liquors, for the purpoſe of mixing with our *Iriſh* brewed Drink; it follows therefore, that whatever quantity of *Engliſh* Beer is made uſe of in this way, ſo far from being an Injury to our Brewery, is of great Advantage to it, becauſe it promotes the Conſumption of ſo much of our own Ale as is ſo mixed, and therefore it neceſſarily follows, that the Importation of *Engliſh* Malt Liquor, does not leſſen the Conſumption of the *Iriſh* Brewery by ſo many Barrels as are imported.

From the Facts here ſtated, I think it is manifeſt, that we cannot attribute the Decline of our Brewery, to the Importation of *Engliſh* Beer.

I come now in the next Place to conſider, whether the advantage which the Importer of *Engliſh* Beer is alledged to have over the *Iriſh* Brewer, be ſuch as muſt neceſſarily induce a continual increaſed Importation, and of courſe, ruin our own Brewery, or on which Side the Advantage really ſtands.

One Witneſs examined before the Committee made a Compariſon of the Duty paid by the Importer of *Engliſh* Beer, and of that paid by the *Iriſh* Brewer, which the Committee have reported; " *He aſſerts, that the* " Engliſh *Brewer when he ſhips his Malt Liquor, draws* " *back the whole of the Duties paid for Malt, Hops, and* " *for Inland Exciſe; and that he has moreover a Pre-* " *mium of one Shilling* Engliſh, *on the Exportation of each* " *Barrel of Beer, whenever Malt is at, or under* 12s. " *the Barrel; that on Importation here, he pays ſomewhat* " *leſs than* 1s. 3d. *a Barrel Duty, from whence deducting* " *the Premium of* 1s. 1d. *paid him in* England *on Ex-* " *portation, he pays really no more than* 2d. *a Barrel* " *Duty, whilſt the* Iriſh *Brewer pays near* 5s. 6d. *a Bar-* " *rel;*

" *rel*; *a difference, under which no Trade can ſubſiſt*;
" *and that the Conſequence is, that the* Engliſh *Brewer*
" *can ſell Porter cheaper here than in* England, *or than*
" *the* Iriſh *Brewer can brew it.*"

To confirm this Opinion, two other Gentlemen appeared, who aſſerted, " *That they would have ſet up*
" *Breweries in* Wales, *to ſupply* Dublin *with Ale and*
" *Beer, but that they could not get them ready built, and*
" *that it was fear, leſt our Laws might be altered, which*
" *alone prevented them from building Breweries, the one*
" *at* Holyhead, *the other at* Carnarvon."

In order to ſee what Foundation there is for the Compariſon here made, which I confeſs is ſufficiently plauſible to impoſe upon ſuch as have not taken the Trouble, or wanted Opportunities to examine it; I ſhall firſt conſider the ſeveral Aſſertions on which it depends, and endeavour to ſhew, that there is not one of them founded in Fact, or in Law, and ſhall then ſtate an Account of the real Expences neceſſarily attending each.

The firſt Aſſertion is, that the *Engliſh* Brewer, when he Exports his Malt Liquor, draws back 8*s*. for each Barrel, which is the *whole* of the Duties paid there on Malt, Hops, and for Inland Exciſe on that Quantity.

In order to judge of this Aſſertion, I ſhall mention the ſeveral Duties laid upon Beer and Ale, Malt and Hops in *Great-Britain*, and cite the ſeveral Laws by which they are reſpectively laid on.

Eng.

	s.	d.
By the 12th *Car.* IId. Chap. 23, Beer and Ale pays a Duty of per Barrel - -	1	3
By the 12th *Char.* IId. Chap. 24, - -	1	3
By the 4th *William* and *Mary*, Chap. 3, -	0	9
By the 5th and 6th *William* and *Mary*, Chap. 7, - - - -	0	9
By the 5th and 6th *William* and *Mary*, Chap. 20, - - - -	0	9
By the 8th *Anne*, Chap. 7, - -	0	3
By the 1ſt *George* IIId. Chap. 7, - -	3	0
In the whole - -	8	0

It appears therefore that the Duties of Exciſe alone, payable by the *Engliſh* Brewer, amount to the Sum of 8*s.* *Engliſh* per Barrel.

	s.	d.
By the 9th *Anne*, Chap. 12, there is a Duty laid for four Years on Hops per Pound -	0	1

This Duty is by the 1ſt *Geo.* Iſt. Chap. 12, made perpetual.

	s.	d.
By the 12th *Anne*, Chap. 2, there is a Duty laid on every Buſhel of Malt of -	0	6

This Duty has been continued from Seſſion to Seſſion ever ſince.

	s.	d.
By the 33d *George* IId. Chap. 7, there is a further Duty per Buſhel on Malt - -	0	3

It appears therefore, that there is a Duty on Hops of 1*d.* a Pound, and on Malt of 9*d.* a Buſhel. Theſe are the Duties payable on Malt, Hops, and for Inland Exciſe; let us ſee what are the Drawbacks on Exportation.

By

By the 1ſt *Geo.* 3d. Chap. 7, Sec. 5, for the Encouragement of the Exportation of Strong Beer and Ale, and thereby for the Advancement of Trade, and Encouragement of Tillage and Manufactures, there is a Drawback of 8 Shillings a Barrel given on Strong Beer and Ale exported, deducting 3 Pence a Ton for Charges, which Drawback is declared to be in full for all Drawbacks, or Allowances which can, or may be claimed for the ſame; all other Duties therefore which are paid by the Materials of which Beer and Ale are made, remain a Charge upon them when exported. It has been ſhewn that Malt pays 9*d.* a Buſhel, and Hops 1*d.* per Pound, neither of which Duties is in any manner drawn back; whatever Duties therefore the Quantity of Malt and Hops neceſſary for making a Barrel of Beer pays in *England*, are left behind on the Exportation, as are likewiſe ⅛ of one Penny, being the Proportion which a Barrel pays of the 3*d.* per Ton, deducted from the Drawback of 8*s.* on Exportation; the Quantity of Malt neceſſary for a Barrel of Porter is 3 Buſhels, the Quantity of Hops 4 Pounds; each *London* Barrel therefore of exported Beer leaves behind it in *England* 2*s.* 7*d.* ⅛ *Engliſh* Money, which is equal to 1*s.* 11*d.* $\frac{3}{56}$ *Iriſh* Money upon the 32 Gallons *Iriſh* Meaſure; ſo that the Aſſertion that the *Engliſh* Exporter of Malt Liquors draws back the whole of the Duties paid upon Malt, Hops and Inland Exciſe is evidently a Miſtake.

The next Aſſertion is, that when Malt is at, or under the Price of 1*l.* 4*s.* the Quarter, or 12*s.* the Barrel, the Exporter of Strong Beer or Ale has a Bounty of 1*s.* *Engliſh* on each Barrel exported. Altho' this Aſſertion ſhould be true, yet the Deduction drawn from it, is certainly falſe and unfair; the Concluſion drawn by the Witneſs from this Poſition is, that the Duty on Importation here being only 1*s.* 3*d.* *Iriſh* Money, if you deduct this Bounty of 1*s.* *Engliſh* from that Sum, the

the Importer of *Engliſh* Malt Liquor will really pay a Duty per Barrel, of no more 2*d.*

This Bounty which is given by the 1ſt *Geo.* 3d. Chap. 7. Sec. 6, is granted on the *Barrel exported*, on which it appears that the Duties have been paid; now this Barrel conſiſts of 36 Gallons, each Gallon containing 282 cubical Inches; the Duty of 1*s.* 3*d.* paid on *Importation* here, is on a Barrel containing 32 Gallons at 217 $\frac{6}{10}$ cubical Inches each Gallon, therefore 2 Barrels on which the *Bounty* is granted, are very nearly equal in Quantity, to 3 Barrels on which the *Duty* is paid, the 2 containing 20,304, and the 3 Barrels containing 20,889 cubical Inches.

It therefore follows, that the Quantity imported here which pays 1*s.* 3*d.* Duty, *viz.* 6963 Cubical Inches, is entitled to, and receives a Bounty in *England* of no more than 8 $\frac{6}{10}$*d Iriſh.* And here it is neceſſary to apprize the Reader, that the word Barrel, is an indeterminate Term, applied to Veſſels which contain in different Places, very different Quantities, and being the technical Word which the Brewers uſe to ſignify the Veſſels by which they ſell their Liquor, and pay their Duties, they (innocently I preſume) make uſe of the Term in common, applying it ſome times to one Quantity, ſome times to another; and tho' they know what Quantities they mean to expreſs, yet the Public, who are not converſant in thoſe different Meaſures, are led into an Error, concluding that they always mean the ſame Quantity, for Inſtance,

	Cubical Inches.
The *London* Barrel contains 36 Gallons, at 282 Cubical Inches, or - -	10,152
The *Dublin* Brewers Barrel 40 Gallons, at 217 $\frac{6}{10}$ Cubical Inches, or - -	8,704
And the Statute Barrel, *Iriſh* 32 Gallons, at 217 $\frac{6}{10}$, or - - - - - -	6,963

Now

Now the firſt of theſe Barrels being that on which the Premium of 1*s.* *Engliſh* is paid on Exportation, and the laſt, or 6963 Cubical Inches, being that on which the Duty of 1*s.* 3*d.* is paid on Importation, and both theſe Quantities being ſignified by the word *Barrel*, the Brewers by not diſtinguiſhing the difference of the Contents of I may ſay, theſe two Meaſures, have I take for granted been deceived, and have certainly led the Publick into Errors, in this, and many other Inſtances.

The next Aſſertion is, that the *Engliſh* Brewer pays on Importation in *Ireland* for his Beer or Ale, a Duty of only 2*d.* a Barrel, whilſt the *Iriſh* Brewer pays near 5*s.* 6*d.* a Barrel, a difference under which no Trade can ſubſiſt.

This Aſſertion conſiſts of three Parts, 1ſt That the *Engliſh* Brewer pays Duty only 2*d.* 2dly, That the *Iriſh* Brewer pays near 5*s.* 6*d.* a Barrel; and 3dly, That owing to this, the *Iriſh* Trade cannot ſubſiſt.

I have already ſhewn, that the firſt Part of this Aſſertion is groundleſs.

The 2d. Part of this Aſſertion, *viz.* that the *Iriſh* Brewer pays near 5*s.* 6*d.* a Barrel Duty, is another Inſtance of the Error into which the Brewers are drawn, by making Uſe of an indefinite Term, and by not properly diſtinguiſhing between the different Barrels; the Conſequence however is, that the Publick are miſled, for they muſt on reading the Report imagine from the Words, that the *Iriſh* Brewer pays a Duty of 5*s.* 6*d.* for a quantity of Ale, for which the *Engliſh* Brewer pays on Importation but 2*d.* but the Truth is, that for 6963 Cubical Inches, or the *Iriſh* Barrel of 32 Gallons, for which the *Engliſh* Importer pays 1*s.* 3*d.* at Importation, the *Iriſh* Brewer pays but 4*s.* 1$\frac{1}{2}$*d.* for where the Report ſays that the *Iriſh* Brewer pays near

5*s.* 6*d.*

5*s.* 6*d.* it muſt mean the Duty that was payable upon a Barrel of 40 Gallons, containing 8704 Cubic Inches, before the Alteration was made in the Size of the Gallon, by which the additional Duties are to be collected; for previous to this Alteration, the Duty on 40 Gallons, or 8704 Cubic Inches, was 5*s.* 1¼*d.* the Duty on that Quantity being at this Day but 4*s.* 7¾*d.* And here the ſame Obſervation occurs, that the making uſe of another uncertain Term, *viz. near* 5*s.* 6*d.* muſt again miſlead the Publick; for it is not poſſible for them to imagine, that what is called near 5*s.* 6*d.* never was more than 5*s.* 1¼*d.* and was at the time the Evidence was given, but 4*s.* 7¾*d.*

As to the 3d. Part, or the Concluſion drawn from the whole, *viz.* That under ſuch diſadvantages the *Iriſh* Trade cannot ſubſiſt, I ſhall ſhew the unfairneſs of this Inference by comparing the Duties and neceſſary Expences paid by the Importer of *Engliſh* Malt Liquors, with the Duties paid by the *Iriſh* Brewer on the ſame Quantity of Liquor; and in doing this, I ſhall aſcertain in *Iriſh* Money, the Duties which are left behind in *England* on Exportation, the Duties which are paid here on Importation, the Expence incurred on bringing to *Ireland*, and the Bounty received on Exportation in *England*, on a Barrel *Iriſh* containing 32 Gallons at 217$\frac{6}{8}$ Cubic Inches, and I ſhall then ſhew what Duty the *Iriſh* Brewer pays for the ſame Quantity.

	s.	d.
The Duties on Malt and Hops in *England*, not drawn back, are on 32 Gallons *Iriſh*, - -	1	11 1/36
The Proportion of the 3*d.* per Ton deducted out of the 8*s.* drawn back on the Exportation is - - - - - - -	0	0 3/8
The Duty on Importation in *Ireland* is - -	1	3
The Freight is, per Barrel, - - - -	2	8 1/2
The Port Charges, Commiſſion, &c. -	0	2
Total -	6	7 1/36
Deduct from this the Bounty received in *England* on 32 Gallons *Iriſh*, - - - -	0	8 5/36
And there will remain real Charge on 32 *Iriſh* Gallons of *Engliſh* Malt Liquor, imported into *Ireland*, - - - - - -	5	4
The Duty paid by the *Iriſh* Brewer on 32 Gallons *Iriſh*, is - - - -	4	1 1/2
Deduct this Sum, and there will remain in Favour of the *Iriſh* Brewer, on 32 Gallons *Iriſh*, - - - - - - -	1	2 1/2

From this State it appears, that every Aſſertion made in the Report is erroneous; and on the whole, that inſtead of the *Iriſh* Brewer being at an Expence of 5*s.* 6*d.* for a Quantity of Malt Liquor, for which the *Engliſh* Brewer pays but 2*d.* the Fact is, that the *Engliſh* Brewer importing into *Ireland*, is at the Expence of 5*s.* 4*d.* for a Quantity for which the *Iriſh* Brewer pays but 4*s.* 1 1/8*d.* ſo that ſtating the Account critically and fairly, it appears that the *Iriſh* Brewers have at all Times an Advantage over the *Engliſh* Importer of Malt Liquors, of 1*s.* 2 5/8*d.* in 32 Gallons *Iriſh*; and when Malt is above 1*l.* 4*s.* a Quarter in *England*, he has an Advantage of 1*s.* 11 1/4*d.* over the *Engliſh* Brewer importing into *Ireland*.

But ſuppoſe the Facts to be the reverſe of what I have ſhewn them, and that the advantages were ſtrongly on the Side of the *Engliſh* Brewer, yet if that Trade was an Object of national Concern, or Importance to *Great-Britain*, it is not difficult to ſee, that the Mode which was adopted of laying a Tax on imported Beer and Ale, cou'd not poſſibly have anſwered the Purpoſe for which it was intended; I however purpoſely omit availing myſelf of any Argument which may lead in the moſt diſtant manner to point out means to *Great-Britain*, by which any Attempt of this kind on the part of *Ireland*, if found neceſſary may be rendered ineffectual; I think it the Duty of every wiſe and honeſt Man in either Kingdom, to conſider the Intereſts of both as one and the ſame, and to conciliate both Countries to each other, even in the meereſt Trifles; but if ever we complain, it ſhould be upon the cleareſt and moſt certain Principles, for every cauſeleſs Murmur is not only a Reproach to our Underſtanding, but raiſes a Prejudice againſt Us when we are really in the right; let me therefore recommend it, as the moſt effectual Mode of proceeding in the preſent Inſtance, to purſue ſuch means as are within our own Power, and to regulate and encourage our own Brewery, ſo as to manufacture a Liquor which ſhall rival the *Engliſh* in excellence, by which we ſhall increaſe the Uſe and Conſumption of that Commodity amongſt us; and I ſhall endeavour to ſhew in the Courſe of theſe Papers, that this we may accompliſh.

I come now to the 2d. Cauſe of the Decline of the Brewery as ſet forth in the Report, *viz.* the immoderate and increaſed uſe of Spirits in this Kingdom.

On this ſubject I do not hold it neceſſary to ſay much, becauſe taking it for granted that it did operate as a Cauſe, the Remedy deſired has already been applied; great additional Duties have been laid on every Species of Spirits, both home-made and imported; and the

the Parliament have even gone ſo far as to follow them to the retail Shop, and to lay a ſtill heavier Duty on Spirit Licences; this was the Mode pointed out by the Brewers themſelves, of preventing the Conſumption of Spirituous Liquors, and of encouraging the uſe of Beer and Ale; but this has not anſwered the Purpoſe for which it was intended; and I am diſpoſed to imagine that the Reaſon is, that the Brewers were as much miſtaken in the Force which they gave to this Cauſe of the Decline of the Brewery, as they were in the former.

I apprehend in both Caſes they miſtook the Effect for the Cauſe, and imagined that to be the Cauſe which was the natural Conſequence. It was in my Opinion, the very bad Quality of the Beer and Ale brewed in this Kingdom, which drove and forced the People into the Uſe and Conſumption of other Liquors, and therefore it is, that the Houſe of Commons beginning at the wrong End, have been of no ſort of Uſe to the Brewery, for their Endeavours to prevent the Uſe of imported Malt Liquors and of Spirits, will be vain, until ſuch Time as they oblige the Brewers to furniſh a wholeſome, comfortable Liquor as a Subſtitute for them.

I have alſo Reaſon to believe, that the Publick in general are very much miſtaken in the Idea they have conceived of the vaſt Increaſe in the Conſumption of Spirits. I have often heard it confidently aſſerted, that the Conſumption of Spirits had increaſed threefold of what it was in the Year 1763, when the Brewery was higheſt.

This Opinion has been taken up by ſome, on obſerving a very great Increaſe in the Importation of Rum, ſince that Period; and by others, on ſeeing the Increaſe in the Revenue on Spirits, and this latter

was the Guide which the Committee took, as appears from the Account annexed to their Report.

The firſt Claſs do not conſider the Cauſes of the increaſed Importation of Rum; they are not perhaps acquainted with the various Alterations which have been made in the Laws relating to this Article ſince the 33d. *Geo.* IId. Chap. 28, nor with the Effect which thoſe Alterations have had upon this Trade; they forget that there are other ſpecies of Spirits conſumed beſides Rum; that there is an Increaſe of Inhabitants, if not of Riches in this Country, which cauſe an increaſed Conſumption, and thoſe who judge from Revenue forget that to an increaſed Conſumption, there are added increaſed Duties, and neither Claſs recollect, that the Ceſſion of the *Iſle of Man* to the Crown makes a very conſiderable Difference, as the very great clandeſtine Importation of Spirits from thence, previous to it's Ceſſion, never cou'd appear either in the Accounts of Importation or Revenue, altho' they made a conſiderable part of the Conſumption of the Country. That ſmuggling Trade being now at an End, the Spirits legally imported to ſupply the Place of it, make their Appearance in the Cuſtom-houſe Books, and in the Revenue; and in the latter they appear much increaſed in number of Gallons, becauſe of the increaſed Duties.

But in order to enable the Publick to ſee accurately and at one View, what the increaſed Conſumption of Spirits, and the Decreaſe in the Conſumption of *Iriſh* Malt Liquor has been, I here ſubjoin a Table containing the Quantity of Spirits imported into, or diſtilled in this Kingdom for 14 Years from 1763, diſtinguiſhing each Year, and I add the Quantity of Beer and Ale brewed in the ſame Period, with it's Produce in Revenue.

Years

Years ending 25th. *March.*	Brandy	Gineva	Rum	Home made Spirits	Total	Amount of Excise on Beer and Ale	Amount of do. in Money
	Gallons	Gallons	Gallons	Gallons	Gallons	Barrels	Money
							£
1763	582,646		691,027	668,246	1,941,919	648,591	145,933
1764	657,037	172,169	913,120	661,191	2,403,517	606,364½	136,432
1765	757,105	153,470	1,230,840	715,496	2,856,911	605,622	136,265
1766	651,943	184,066	1,480,697	649,336	2,866,036	597,769	134,498
1767	770,319	139,196	1,667.541	356,017	2,933,073	591,244½	133,030
1768	685,661	185,353	1,873,273	657,204	2,401,491	548,311	123,370
1769	420,584	268,358	2,100,419	828,146	3,617,507	555,555½	125,000
1770	437,437	318,167	1,640,791	801,149	3,189,544	568,325	116,255
1771	408,011	231,731	2,035,388	725,097	3,400,227	466,563	95,439
1772	374,144	218,958	1,973,731	758,761	3,325,594	459,519	93,998
1773	310,025	198,810	1,704,557	959,807	3,173,199	470,621	96,269
1774	395,740	173,700	1,503,086	1,026,124	3,098,750	483,453	98,894
1775	356,133	120,483	1,322,506	980,401	2,779,523	486,284	99,473
1776	403,706	153,430	1,888,068	1,160,341	3,605,545	479,513	98,088
1777	479,996	137,474	1,680,233	1,115,352	3,413,055	497,826	101,834

From the foregoing Table, together with the Influence of one Fact, *viz.* That it was not until the Year 1765, that the *Iſle of Man* was purchaſed by the Crown; (and therefore, that Allowance muſt be made in all preceding Years, for the clandeſtine Importation from thence) the Reader may ſee manifeſtly, that the Increaſe in the conſumption of Spirits has not been of that Magnitude which has been generally imagined; for if the Quantity of imported and home-made Spirits in the Year ending *Lady-day* 1765, which was previous to the Ceſſion of the *Iſle of Man*, be compared with the Quantities of the three laſt Years, it will appear that the Quantity was greater in 1765, than in 1775, by 77,388 Gallons, independent of the Quantity ſmuggled from the *Iſle of Man*; that in 1776, the Quantity imported and made at home, exceeded the Quantity in 1765, by 748,634 Gallons; and that in 1777, the Quantity imported and home-made, exceeded the Quantity in 1765, by 556,144 Gallons; now from the Exceſs of the Years 1776 and 1777, muſt be deducted the clandeſtine Importation of the Year 1765, and the difference will be the real exceſs of Spirits, ſuppoſed to be conſumed in the two latter Years, which will not be found ſufficient to anſwer the decreaſe of the Brewery.

Having endeavoured to ſhew that the Cauſes aſſigned for the decline of the Brewery, are not the real ones; I ſhall now proceed to hazard my own Opinion, by mentioning what appears to me to be the principal, if not the only Cauſe, together with the Reaſons on which that Opinion is founded, which I do with diffidence on Account of it's Novelty, and with concern, from my apprehenſion of giving Offence, becauſe it tends to cenſure the Practices of Men, many of whom I perſonally regard, and all of whom as a publick and uſeful Body, I extreamly reſpect: But Truth, at leaſt what I conceive to be ſo, requires it; an honeſt Zeal to redreſs a national Evil, demands it; and I hope the Event will in it's Conſequences

quences to thoſe very Perſons, ſufficiently juſtify and warrant it.

However ſtrange the Aſſertion may appear at firſt Sight, yet I do not deſpair to be able to ſhew that the whole Miſchief has ariſen from the Conduct of Brewers themſelves, from the Frauds and Abuſes that have been by ſome of that Body, practiſed on the Publick, the Revenue, and upon each other, which have laid them under a Neceſſity, from Time to Time, of reducing the quality of the Liquor made by them, and at laſt of adulterating it to ſuch a degree, as to render it both unpalatable and unwholeſome, and to drive the People in general into the uſe either of Porter, or of Spirits, to the Deſtruction of our Trade and Manufactures, the total Ruin of Health, and ſubverſion of Peace, and good Order, among the lower Claſſes of the People in this Kingdom.

Formerly the Brewery of this Kingdom flouriſhed, becauſe it was carried on in general by Men of conſiderable Property; whoſe large Capitals placed them above Temptation, and enabled them to acquire extenſive Fortunes, without injuring each other, or the Revenue.

The very large Fortunes acquired by a few ſucceſsful Individuals, made this Trade an Object to many of inconſiderable Property; inſomuch, that it appears from the Teſtimony of one of the Witneſſes examined before the Committee, that there were at one Time, no leſs than 70 Breweries in the City of *Dublin*, now dwindled, as he repreſents, down to 30; this the Witneſs mentioned, to ſhew the great decline in the Trade, not apprized, I take for granted, that what appeared to him a mark of Vigour, was the very thing which laid the Foundation for, and was the cauſe of it's ſubſequent Decay; for the great Number of inferior

ferior People, who were induced to turn Brewers by the proſpect of Gain, finding themſelves unable to contend by fair Means with their wealthy and eſtabliſhed Competitors, and unwilling to relinquiſh their favourite Purſuit, found it neceſſary to have recourſe to low, and unjuſtifiable Expedients, which in their conſequences have brought ruin on the Trade, beggary upon themſelves, and diſcouragement and diſtreſs upon their once opulent Brethren.

I can have no intention to Reflect or Diſparage. I ſpeak with concern and certainty, from Facts which the Brewers themſelves have ſeverely felt, and in the laſt Seſſion of Parliament candidly acknowledged.

The firſt Scheme adopted by thoſe neceſſitous Adventurers, was, to ſeduce and inveigle away from other Brewers their Cuſtomers, by giving Invitations and extravagant Entertainments to Publicans; they alſo gave one Barrel to every Cuſtomer who purchaſed 20, or in other Words, they ſold 21 Barrels for the Price of 20, and when this Conduct had forced the fair eſtabliſhed Trader to do the ſame, they then as a further inducement, gave a ſecond Douceur by a Premium of Half a Guinea paid at Chriſtmas, for every 20 Barrels purchaſed from them during the Year; and in Proportion as the Conſumers of *Iriſh* Malt Liquors grew diſcontented with the quality of them, theſe Enterprizers found it neceſſary to keep the Publicans in good humour, by redoubling their expences in Bribery and Diſſipation; not conſidering that the Means they took to recommend themſelves to the Publicans, were the very worſt that could have been thought of, to recommend their Drink to the Publick, and that thoſe Materials muſt be ſpared from their Liquor, that were ſpent on their Tables. The old eſtabliſhed and wealthy Brewers obſerving that thoſe Practices were too tempting to the Publicans to be reſiſted, and too expenſive to be borne, and know-

ing that they muſt either follow them, or loſe their Cuſtomers, they wiſely retired from a Buſineſs which could be no longer perſevered in with Reputation and Emolument, and withdrawing themſelves and their Capitals from the Trade, they left theſe Adventurers to worry one another.

The different Schemes practiſed for the purpoſe of obtaining Cuſtomers, reduced the Profits of the Trade very much, ſo that inſtead of 20*s.* the nominal Price of the Barrel of Ale containing 40 Gallons, they in fact received but 18*s.* the direct Conſequence was, that they introduced Shifts and Frauds, in order to make ſome Profit, or to bring the Profits as near to their former as they could; and two obvious Modes preſented themſelves; the one to reduce the quantity of Materials from which their Drink was brewed, and of conſequence, the quality of their Liquor; and the other, to defraud his Majeſty of his Duty of Exciſe; and by purſuing theſe Modes, the Beer and Ale brewed in this Kingdom became ſo exceeding bad, that it was ſcarcely poſſible to drink it; and in conſequence, the People were abſolutely forced into the conſumption of Porter and Spirits.

The extravagance in Living, and the Schemes and Contrivances which have been related, were originally invented and principally practiſed by the Brewers of *Dublin*; and of courſe, the principal failures in that Trade, have been there; but the Evil has not been confined to the Contrivers, for the Allowances, or Advantages given by the *Dublin* Brewers to their Cuſtomers, muſt be adopted by all others; and it is unneceſſary to ſay, that the Frauds contrived by any Brewer, will be ſoon univerſally known.

It muſt appear at firſt Sight, that the reducing the quantity of Malt and Hops, from which Ale is made, muſt reduce the quality of the Ale, and I ſhall endeavour

vour to ſhew, when I come to ſtate the Frauds committed on the Revenue, that they muſt alſo produce the ſame effect.

As the Cauſe here aſſigned for the decline of the Brewery is entirely new, I do not wiſh that Facts ſhould at all depend upon my Aſſertions. It will be therefore neceſſary to enquire, whether the quality of Malt Liquor has been reduced, what have been the cauſes of that Reduction, and whether the reduction of the Quality will produce the effect of leſſening the conſumption.

It is ſaid in the Report, " *That one fourth of the* " *Brewers of* Dublin, *have failed within the laſt ſeven* " *Years, but their Failure is attributed to the increaſed* " *Price of Malt, Hops, Fire and Labour of all kind,* " *while the Brewer is prevented from raiſing the Price* " *of his Liquor in the ſame Proportion, and conſequently* " *is obliged to leſſen the Quantity of Malt and Hops, in* " *order to ſave himſelf, from whence the Liquor becomes* " *leſs agreeable and nouriſhing to the People*;" and to this the Witneſs attributes their being thrown into the uſe of Spirits.

From this Paragraph it is clear, that the Brewers acknowledge the truth of two of my Poſitions; 1ſt, that the bad quality of the Drink made by them, has driven the Publick into the uſe of other Liquors; and 2dly, That this has leſſened the conſumption of Ale; but the cauſe which has obliged the Brewer to reduce the quality of his Drink, is very differently ſtated, from that which I have aſſigned, it is therefore abſolutely neceſſary to know which is the true Cauſe, in order to apply a proper Remedy.

The Brewers in the Report have aſſerted, that it was the advance price of Malt, Hops, Fire and Labour, which obliged them to leſſen the quantity of the two former Articles; and I aſſert, that it is the reducing the price of Ale from 20*s.* to 18*s.* by the Brewers underſelling one another, which has occaſioned it.

In order to ſee which is right, the fair way will be, to compute upon a brewing of a certain quantity of Malt, what are the Expences, and what the Profit, and if it ſhall appear, that a Brewer could at this Day, brew Drink of a good quality, allowing a fair Price for all the Materials of which it is compoſed, and ſell that Drink for 20*s.* a Barrel, and have a ſufficient Profit, and that he cannot afford to ſell it for 18*s.* then I think it will be evident, that it is owing to the lowering the price of Drink, that the Quality has been reduced.

The firſt thing to be aſcertained is, the quantity of Malt neceſſary to make good Drink; it is a well known Fact, that the Brewers do not put more than 7 Stone of Malt at the utmoſt, to their Barrel containing 40 Gallons at 217 $\frac{6}{10}$ cubical Inches, or 8704 cubical Inches; to this quantity of Liquor I ſhall ſuppoſe them to put 9 Stone of Malt; the allowance given by Brewers in *England* to their Porter, is at the rate of 9 Stone of Malt to 36 Gallons at 282 cubical Inches, or 10152 cubical Inches; ſo that as 36 Gallons *Engliſh*, make 46 Gallons *Iriſh*, and 142 $\frac{4}{10}$ cubical Inches; if 9 Stone of Malt be ſufficient for 36 Gallons *Engliſh*, it muſt be much more than ſufficient for 40 *Iriſh* Gallons. I am ſenſible that *Engliſh* Malt is in quality much better than *Iriſh*; and therefore, that 9 Stone of *Engliſh* Malt will go further than the ſame quantity of *Iriſh* Malt, but as 9 Stone of *Engliſh* Malt is ſufficient for 46 Gallons of *Iriſh* Ale, I take it for granted, that 9 Stone of *Iriſh* Malt is ſufficient for 40 Gallons; that proportion

tion allowing 6 Gallons for the ſuperior quality of the *Engliſh* Malt.

The next thing to be aſcertained is, the price of Malt and Hops, which muſt be ſettled by ſome certain Average; I have procured from Gentlemen who have dealt in theſe Articles, the prices of them from the Year 1763, the time that the Brewery ſtood higheſt, to the Year 1775, on which let the Average be ſtruck.

Years.	Malt per Barrel.	Hops per Cent.
	s. d.	*l. s. d.*
1763	13 6	4 0 0
1764	12 6	4 0 0
1765	10 6	5 0 0
1766	13 6	6 0 0
1767	12 6	5 10 0
1768	11 0	5 0 0
1769	10 0	4 10 0
1770	11 0	7 0 0
1771	14 0	9 0 0
1772	12 0	7 10 0
1773	11 6	7 10 0
1774	11 6	6 0 0
1775	11 6	4 10 0
Average	12 2¼	5 15 4¼

It appears from this Account, that the real average price of Malt during this period, was 12*s.* 4¼*d.* and a Fraction, and that the real average price of Hops was by the Hundred 5*l.* 15*s.* 4¼*d.* and a Fraction, or 12¼*d.* by the Pound. But I ſhall charge in my Calculation Malt at 13*s.* a Barrel, becauſe that was the price at which the Brewers eſtimated it, when examined before the Houſe of Commons in the Seſſion 1775, and for the

the ſame reaſon, I ſhall charge Hops at 1*s.* 3*d.* a Pound, or 7*l.* a Hundred.

It remains now only to ſettle the quantity of Hops which ſhall be uſed in this Brewing; and here I ſhall obſerve that the quantity I ſhall make uſe of in my Calculation, is two Pounds to every 12 Stone of Malt; in *England* they make a greater allowance of Hops, but the reaſon is, that they keep the Drink a long time before they ſend it out to their Cuſtomers, whereas here Drink is ſent out in five Days after brewing to the Retailers, who never keep it for any length of time.

Having now ſettled the quantities of Materials to be made uſe of, and alſo the Price at which they ſhall be rated, I proceed to make the Calculation, only obſerving that as Brewers have more or leſs Buſineſs, ſome brewing twice, ſome three times, ſome four, and ſome five times a Week; I have computed the Profit on one, two and three brewings as I ſuppoſe on an average Brewers may work three times a Week, and I have eſtimated each brewing at 63 Barrels, becauſe that is in general the Quantity they brew, altho' there are much greater Lengths drawn by ſome of the Brewers.

A Calcu-

A CALCULATION to aſcertain the Profit on 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pound of Hops to every 12 Stone of Malt, the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; each Barrel of Ale to be ſold at 20*s.* without any Deduction.

	l.	*s.*	*d.*
To 567 Stone of Malt at 1*s.* 1*d.* a Stone.	30	14	3
To 94 Pound of Hops at 1*s.* 3*d.* a Pound.	5	17	6
1 Ton of Coals and Carriage.	0	18	0
To 1 Week's Wages of 5 Men at different Rates according to their Stations.	1	17	0
To a head Brewer 1 week	1	0	0
To 1 Week's Rent and Taxes of a Brewery at 150*l.* a Year.	2	17	8½
To Maintenance of three Horſes one Week.	1	4	0
Caſk expences 1 Week.	0	6	8
To Exciſe on 63 Barrels of Ale, at 5*s.* 1¼*d.* a Barrel of 40 Gallons.	16	1	4¾
Firſt Coſt of 63 Barrels of Ale to the Brewer.	60	16	6¼

	£	*s.*	*d.*	£	*s.*	*d.*
To 63 Barrels of Ale at 20*s.* a Barrel of 40 Gallons.				63	0	0
To the Barm of ditto.				3	8	3
To 47 Barrels, 3 Stone of Grains at 1*s.* 1*d.* a Barrel.				2	11	2¼
Total Produce of the Brewing.				68	19	5¼
Deduct the firſt Coſt.				60	16	6¼
Net Profit to the Brewer on this Brewing				8	2	11
So that one Brewing of 63 Barrels in the Week, would produce an Annual Profit of				423	11	8
A ſecond Brewing in the Week, would produce alſo	8	2	11			
To which muſt be added all the weekly Expences charged on the other Side, *viz.*						
Weekly Wages.	2	17	0			
Week's Rent and Taxes.	2	17	8½			
Week's Maintenance of 3 Horſes	1	4	0			
Caſk expences.	0	6	8			
Total groſs Profit on a 2d Brewing in a Week.	15	8	3½			
From this muſt be deducted	1	0	2			

Being an additional Expence on a 2d Brewing, arising from an additional Man.			5s.	6d.					
An additional Horse.			8	0					
A further expence on Casks.			6	8					
Net Profit on the 2d Brewing					14	8	1½		
Add the Profit on the 1st Brewing					8	2	11		
Total Profit on two Brewings in the Week.								22	11	0½
So that two Brewings of 63 Barrels each in the Week, would produce an Annual Profit of								1172	14	2
A 3d Brewing in the Week, would also produce a gross Profit of					15	8	3½			
From this must be deducted being an additional expence above what is allowed in the 1st Brewing of					2	13	10			
3 Men.		£	0	16	6					
Three Horses.			1	4	0					
Casks.			0	13	4					
			2	13	10					
Net Profit on the 3d Brewing.					12	14	5½			
Add the Profit on the 2 former Brewings.					22	11	0½			
Total Profit on 3 Brewings in the Week.								35	5	6
So that 3 Brewings in the Week, of 63 Barrels each, would produce an Annual Profit of								1834	6	0

From the foregoing Account I think it may appear that a Brewer might afford to brew Drink of a good Quality, if he could ſell that Liquor at the rate of 20*s.* a Barrel without deduction, and if he could afford to do ſo, it is clear that it was not the price of the Materials which obliged him to leſſen the Quality of his Drink; it appears alſo, that the lowering the price of Ale from 20*s.* to 18*s.* would ſo reduce the Profit of the Brewer, that he would be obliged to reduce the Quality of his Drink, or to find out ſome other Mode of re-emburſing himſelf, and therefore I think it may be fairly concluded, that the Cauſe which I have aſſigned, has really produced the reduction of the Quality of Malt Liquor.

* The Calculation here given, is made upon the faireſt Principles, and the very beſt Information which the Author could obtain; but he by no means intends to inſiſt on it as critically exact, there are many Circumſtances which can be known only to the Gentlemen concerned in the Brewing Trade, ſuch things may be omitted, but if they are, there are very high allowances made on the other-ſide in the price of every Article, ſo that the Author hopes that the Calculation is not far wrong.

It muſt occur to every one, that from this Profit of 1834*l.* 6*s.* muſt be deducted the Intereſt of the Capital employed in the Trade, and all loſſes by bad Debts, and the various Accidents to which this Trade is ſubject in the various proceſſes of it, and the ſame Obſervations muſt be extended to all the Calculations on this Subject in the courſe of, or ſubjoined to this work.

I come

I come now to conſider whether the reducing the Quality of Liquor will leſſen the Conſumption of it.

The Brewers have confeſſed in the Paragraph before cited, that by leſſening the Quantity of Malt and Hops, the Liquor becomes leſs agreeable and nouriſhing to the People, and that this drives them into the uſe of Spirits, which muſt of conſequence leſſen the Conſumption of Malt Liquor.

It has been before ſhewn, that the Conſumption in 1773, was leſs than the Conſumption of the Year 1763, by 177,970 Barrels; it has been ſhewn alſo, that there was an increaſed Importation of Porter in the ſame Period of 29740 Barrels, and that great Part of this Porter was brought in, for the purpoſe of mixing with our Ale, to raiſe the Quality, and thereby promote the Sale; it is clear from this, that if our Ale was manufactured of as good a Quality as it is when mixed with Porter, there would be no occaſion for the mixture, and of courſe, for the Importation of Porter uſed for that purpoſe.

As a further Proof that the Conſumption is affected by the Quality, I ſhall mention the following Fact.

In the Year ending at Lady-day 1760, the Exciſe of *Cork* was 10,715*l.* 18*s.* 1¾*d.* At Michaelmas following, the Brewers entered into a voluntary and mutual Agreement, that they would ceaſe from the Fraud they were at that time committing, *viz.* (the mixing Ale with Small beer, and ſelling the mixture as Ale; or in other Words, the reducing the Quality of their Ale,) and that they would raiſe the Price of Ale, ſo as to equal what they gained by this Fraud; and the event was, that the Revenue roſe in the following Year, ending Lady-day 1761, to 13,394*l.* 17*s.* 1*d.* the Year following,

ending Lady-day 1762, it roſe to 16,900*l.* 12*s.* 2½*d.* and at Lady-day 1763, it produced 19,361*l.* 14*s.* 3½*d.*

From this Fact it appears, that the Conſumption depends upon the Quality of the Liquor; for it is certain, that no ſooner was the Practice of mixing Small-beer with Ale, or in other Words, of reducing the Quality of Ale put a ſtop to, than the Conſumption encreaſed as well as the Revenue; for if this encreaſe of Revenue had proceeded ſolely from a full payment of the Duties, the utmoſt riſe would have been produced in the firſt compleat Year after the Agreement had taken place; whereas, the riſe was progreſſive, and at the higheſt in the laſt Year; altho' at that time the Brewers who entered into the Aſſociation, began to labour under ſtrong Diſadvantages, for pending the Agreement, new Men who were not bound by it, had gone into the Buſineſs for the very purpoſe of ſeting out in the old fraudulent way, and underſelling them, who were thereby obliged to return to their old Practices, by which the Duties fell again; and here the ſame Argument ariſes in Demonſtration, that the Conſumption as well as the Duty, was affected by the adulteration of the Liquor; for the decreaſe of the Exciſe was not ſudden, by the falling of the Agreement but gradual, from 1763 to 1772, at which Year it ſtood at 10,780*l.* within 65*l.* of what it was in the Year 1760, when the Agreement was entered into.

Many other Arguments might be brought here to ſhew, that the Conſumption depends upon the Quality of the Liquor; but as I ſhall have occaſion to mention many Circumſtances which will further prove the truth of this Poſition, when I come to ſhew the proper Remedies for the preſent declining ſtate of the Brewery, and the Modes by which it may be reſtored; I ſhall bring no further Proofs at preſent, but ſhall proceed to ſhew, that the Frauds committed on the Revenue, muſt

alſo

alſo lower the Quality of Malt Liquor, and of courſe leſſen the Conſumption; and this will beſt appear from a conſideration of the Modes made uſe of for this purpoſe.

The three principal Modes of defrauding the Revenue in the Brewery are, 1ſt, by paſſing Drink of a Quality ſuperior to Small-beer, on the Gauger as Small-beer, paying Duty for it as ſuch, and ſelling it as Ale; this at firſt ſight muſt appear a Fraud which injures the Quality of Ale, as it is in fact brewing Ale of an inferior Quality.

2dly, By private Brewing, or concealing a Part, or the whole of a Brewing from the Officer, in order to evade a payment of Duty, for ſo much as ſhall be concealed.

3dly, By making Ale of a ſuperior Quality, and afterwards reducing it, by mixing with it Small-beer and ſelling the mixture as Ale; the conſequence is, that the Brewer thereby ſaves ſo much Exciſe, as amounts to the difference between the Duties of Small-beer and Ale, on the quantity of Small-beer ſo mixed; or in other Words, he ſells as Ale, a conſiderable quantity of Liquor, for which he paid Duty as Small-beer only.

The direct Conſequence of the laſt two Frauds, is to render the Drink much worſe than it otherwiſe would be, if fairly brewed from even the ſame quantity of Malt; for the grateful Flavour of Beer and Ale, depends as much upon the Method of making it, as upon any other Circumſtance whatever; and Ale made from a certain quantity of Materials, carefully and judiciouſly manufactured, ſhall be of much higher Value, and in much greater Requeſt, than Liquor ill manufactured from the ſame or any greater quantity of Materials.

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The excellence of Ale conſiſts very much in a pure Extract being made from the Malt, and the Fermentation being carried on and perfected without diſturbance; now in the progreſs of the Practices above mentioned, there muſt be a frequent ſhifting and hiding of the Liquor, to conceal or diſguiſe it; the unexpected arrival of an Officer, will haſten or delay the different ſteps of the Proceſs, and perhaps ſpoil a whole Brewing.

The mixing of Liquors which are of different Qualities, altho' it be done with the utmoſt Judgment and Care, and at the very beſt Time, will ſometimes cauſe a ſecond Fermentation, and frequently prevent the perfect fining of the Liquor ſo mixed, and injure both it's Colour and Flavour.

To thoſe already mentioned, the fraudulent Brewer adds many other Diſadvantages; he muſt work irregularly, and at irregular Hours; he muſt give his Servants higher Wages and larger Allowances of Drink; he muſt bear with their Idleneſs and Drunkeneſs; he muſt bribe many Perſons to keep his Secrets; he muſt have a very great additional number of Veſſels wherewith to execute his Frauds; he muſt have frequent loſſes by his Drink turning ſour, or otherwiſe ſpoiling; he muſt ſell at lower Prices than the fair Trader; he muſt often ſtand expenſive Lawſuits, and ſometimes pay heavy Penalties.

To make amends for all theſe Drawbacks on his Profits, he has recourſe to the uſe of many Arts; he reduces the quantity of his Ingredients; he ſubſtitutes cheap Materials in the place of thoſe which are more expenſive; he practiſes many Modes of giving a falſe Strength, Taſte and Colour to his Liquor; he makes uſe of Molaſſes of Gentian Root, of Wormwood, of Coloquintida and Madder; the Deception however,

does

does not laſt long; the former Conſumer of wholeſome and palatable Ale, cannot be perſuaded to drink this Compoſition, and the Conſumption univerſally fails.

In order to illuſtrate this Matter by an Example, I ſhall mention here another Fact.

Mr. ———, a Brewer in *Cork*, followed the Practices of his Brethren in that Trade, and made uſe of ſeveral Modes of defrauding the Revenue, and particularly practiſed the mixing of Ale and Small-beer; after ſome Years he ſat down and computed his Gain and his Loſs, by purſuing his Trade in this way, and finding himſelf a Loſer, he came to the Collector of Exciſe, and offered to enter into an Engagement with him, that if he would intercede with the Commiſſioners of the Revenue, and get two Informations for 20*l.* each, which were then entered againſt him withdrawn, that he would for the future, forſake all his Frauds, Brew fairly, act Uprightly, and pay all his Duty to the Crown; the Collector naturally doubted of the Sincerity of this Gentleman, but on his fairly confeſſing that his Motive for the offer was, that he loſt by his Frauds: The Collector did intercede with the Board, who conſented to let the two Informations be withdrawn, and the Conſequence was, that from the Time the Gentleman entered into this Engagement, and forſook his Frauds, his Exciſe has increaſed in the following manner.

His Exciſe was in the Year		*l.*	*s.*	*d.*
ending Michaelmas - -	1772, -	836	5	0
I amounted to at Michaelmas	1773, -	1452	14	$9\frac{1}{2}$
Ditto,	1774, -	2249	5	$10\frac{1}{2}$
Ditto,	1775, -	2488	3	11
Ditto,	1776, -	2685	10	$7\frac{1}{2}$
Ditto,	1777, -	3076	14	$9\frac{1}{2}$

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The good Conſequences of this Gentleman's Reformation did not ſtop with the increaſe of his own Exciſe, for his Brother, who was alſo a Brewer, was influenced by his Example, and his Exciſe has riſen in the following manner.

His Exciſe was in the Year		*l.*	*s.*	*d.*
ending Michaelmas - -	1772, -	541	0	1½
Ditto,	1773, -	930	4	8½
Ditto,	1774, -	1307	8	11½
Ditto,	1775, -	1500	8	7
Ditto,	1776, -	1641	2	8½
Ditto,	1777, -	1931	17	2½

I have ſeen this Gentleman's Brewery, where I obſerved above 300 Caſks piled up and lying uſeleſs, with which he formerly practiſed his Frauds of mixing Ale and Small-beer, and of concealing.

From this State of Facts it appears, that this Gentleman has verified the foregoing Obſervations, and has proved that the Practices of the fraudulent Brewer, lead him into Loſſes and Expences which induce him to take every Mode of Re-emburſing himſelf; and I think it appears from what has been ſaid, that the general Modes purſued muſt injure the Quality of his Drink, and of Courſe, leſſen the Uſe and Conſumption of it; and from this it follows, that the Frauds practiſed by Brewers on the Revenue, by injuring the Quality of Malt Liquors, tend equally with the reducing the Quantity of the Materials uſed in Brewing, to cauſe the preſent Decline in the Brewery of *Ireland*.

If the decline of the Brewing Trade of this Kingdom be owing to the bad Quality of Malt Liquors brewed in it, in which poſition I think the Brewers and I are agreed, whether that bad Quality be cauſed by the neceſſity the Brewers are under from the increaſed price

price of Malt, Hops, Fire, and Labour of all kinds, of reducing (as they have alledged) the quantity of Materials from which their Ale is made, or it be owing to their underſelling one another, and thereby reducing the Price to 18*s.* a Barrel, as I have endeavoured to ſhew: The Mode of reſtoring the Brewery to it's former Credit, and of increaſing the Conſumption of *Iriſh* Malt Liquors, will in either Caſe be the ſame, *viz.* to reſtore them to the Quality which they poſſeſſed before the preſent Decline began, and then to take away the Inducement, and the means of cheating the Revenue.

The Modes of bringing about theſe very deſirable Ends are ſubmitted to the Wiſdom of Parliament, who will undoubtedly purſue the moſt ſalutary and effectual means of Redreſs. Amongſt the different Expedients which have occurred to the Author, the two following ſeem to him moſt practicable and probable, *viz.* the one to oblige the Brewers to brew their Drink according to a certain Standard of Materials; that is, that they ſhould extract a certain quantity of Drink, from a certain quantity of Malt and Hops, and that they ſhould be allowed to make uſe of no other Materials in brewing; the other is, to ordain by Law, that no Man ſhall ſell a Barrel of Ale containing 40 Gallons, under a certain Price, which ſhould be ſo regulated as to give the Brewer a reaſonable Profit on Drink brewed from a ſufficient quantity of Malt and Hops.

As to the firſt, *viz.* The eſtabliſhing a certain Standard of Materials, from which the Brewers ſhall brew their Drink; I would have that ſuch a Standard, as ſhould allow the Drink to be equal to *Engliſh* imported Beer.

The Standard by which they brew in *England* is 9 Stone of Malt to a Barrel of Porter, and 4 Pounds of Hops; and 3 Stone of Malt to a Barrel of Small-beer,

and from 10 Ounces to a Pound of Hops, according to the Seaſon of the Year; this is the Allowance given to the Barrel *Engliſh*, containing 36 Gallons, which I have before mentioned, to be more than equal to the 40 Gallons *Iriſh* meaſure.

Two Objections occur to this Propoſal, firſt, the impracticability of aſcertaining whether or no, the Brewer had really uſed the quantity of Materials preſcribed; and next it will be ſaid, that the Brewer cannot afford to brew according to ſuch a Standard at the preſent price of Drink, *viz.* 18*s.* a Barrel.

As to the firſt Objection, it is extreamly difficult to anſwer it; for conſidering that Malt varies ſo much in it's Qualities, it will be ſcarcely poſſible to ſay from the Taſte, whether or no, the proper Quantity has been really uſed; but as every Regulation of this ſort muſt be made on a Suppoſition, that the Malt to be uſed, is to be of a certain Quality, it muſt be preſumed, that Malt, of which 9 Stone is ſufficient for a Barrel of Ale, muſt be Malt of a reaſonable good Quality, and if the Quality of that Malt was once aſcertained, the quantity of Malt of an inferior Sort to be uſed, muſt be increaſed in proportion to the decreaſe of it's Quality.

The Officers of the Revenue might then, by taking the Gauge of the Grains, at the ſame Time that they took the Gauge of the Drink, aſcertain whether the proper quantity of Malt had been uſed.

As to the ſecond Objection, that the Brewers cannot afford to brew at this Standard, for the preſent Price, *viz.* 18*s.* a Barrel, let that be aſcertained, and if it be found that they cannot, let the Price of Drink be raiſed ſo as to give them a fair Profit on their Sale to the Retailer, and the Retailer a reaſonable Profit on his Retail,

tail, but let the Publick have good Drink, and for the Effect which this would have, I muſt refer to the Account which I before gave, of the Agreement entered into by the Brewers of *Cork*, in the Year 1760, and the Conſequences which it produced on the Conſumption and the Revenue; and here it may be proper to obſerve, that if either of the Schemes above propoſed, had been at that Time eſtabliſhed by Law, the Agreement then entered into by the Brewers, might have exiſted to this Day, and both the Conſumption and the Revenue might have continued to increaſe, as that wou'd have prevented effectually the Evil which happened, and by which the Agreement was overturned; for if the Brewers who went into the Trade at that Time had been obliged to brew from a certain quantity of Materials, and to ſell at a certain Price, they could not have underſold the fair Brewer, and therefore the fair Brewers might have continued to have brewed good Drink, and to have ſold it for the full Price of 20*s*.

As to the ſecond Method of reſtoring the Quality of Malt Liquor, *viz.* to ordain by Law that no Man ſhall ſell a Barrel of Ale containing 40 Gallons, under a certain Price, which ſhould be ſo ſettled as to give the Brewer a reaſonable Profit on Ale, brewed from a ſufficient quantity of Materials. I apprehend, that this alone would be ſufficient to reſtore the Brewery, for the fair Brewers would immediately find it their Intereſt to brew good Drink, and to charge the full Price; and if any Brewer ſhould attempt to underſell another, or to evade the Law, he muſt be immediately diſcovered; and where it would be ſo manifeſtly their Intereſt, it is to be imagined the Brewers would take care to put the Law in execution, and to puniſh the Offender.

I am well aware that it will be objected, that this laſt Propoſal is in contradiction to the general Principles of Trade, which finds it's own Level in the Pri-

ces of Commodities, and that altho' it has often been found neceſſary to keep down the Price of a Manufacture, it rarely, if ever, has happened, that the Legiſlature have interpoſed to raiſe the Price.

Altho' I muſt acknowledge the Truth of this general maxim of Trade, yet I think there may be particular Exceptions to it, and that the preſent Caſe may well come under ſuch Deſcription.

The View in raiſing the Price of *Iriſh* Beer and Ale, is in the preſent Inſtance, to aſcertain the Quality of them, that the Brewer may be enabled by the additional Price, to make them of ſuch Quality, as ſhall induce a general Conſumption, and thereby prevent the uſe of other Liquors, which at preſent come at a higher Expence to the Conſumers, and draw from this Nation very conſiderable ſums of Money, and therefore altho' there may be an immediate Charge induced upon Individuals, yet we ſhall on conſideration find, that a great future ſaving will be produced, not only to the Conſumer, but alſo to the Publick.

One of the fatal Conſequences of the bad Quality of Beer and Ale brewed in *Ireland*, has been the great increaſed Importation of foreign Malt Liquors; theſe are either drank plain, or mixed with our Ale, as has been before mentioned; for the former the Conſumer pays 4*d.* a Quart, for the latter mixed half and half 3*d.* If home-brewed Beer and Ale continue to be made of the preſent bad Quality, the effect will be, a continual increaſed Importation of Malt Liquor, and a decreaſe in the Conſumption of our Beer and Ale; it will then follow, that the Conſumers of imported Malt Liquors will pay for them if drank genuine 4*d.* if mixed 3*d.* per Quart, whereas, if Ale ſhould be raiſed even ſo high as 1*l.* 3*s.* 4*d.* a Barrel, it would be ſold by the Quart at

2½*d.*

2½*d.* ſo that the raiſing of the Price, would not only prevent a great increaſed Importation, but would bring good Drink of a merchantable Quality, cheaper to the Conſumer, than it is likely to be without ſome Regulation.

In the preſent Caſe, the preſcribing a Price, is merely for the purpoſe of aſcertaining the Quality, which is become abſolutely indiſpenſible from the particular Circumſtances of this Manufacture and the Dealers in it, for the fair Brewer has both the fraudulent Brewer and the Retailer to contend with, the former for ſo much as he can ſell, the worſe the Liquor the greater will be his Profit, and the Retailer is intereſted, or thinks he is, in favour of Porter, on which he has a much greater apparent Profit; the only Method therefore that I can ſuggeſt to eſtabliſh a good Commodity where ſuch Temptations are againſt it, is totally to aboliſh the bad, which I imagine might be done by the Mode here propoſed, but if any better Method ſhould be diſcovered to reſtore the Brewing Trade, I ſhall not be found partial to the Production of my own Brain.

Excluſive of this general Objection, it is aſſerted by the Brewers in their Evidence in 1773, as appears from the Report, that the price of Ale cannot be raiſed, for that if it was, nothing would be ſold but Porter.

To this I anſwer, firſt that the Brewers of *Cork* in 1760, raiſed the Price of their Drink, and at the ſame Time improved the Quality of it, and that the Effect was, as has been before mentioned, a very great increaſed Conſumption.

I do readily agree, that if they were to raiſe the Price of their Drink, without improving the Quality of it, that little would be drank but Porter, but if they were to brew a Liquor equal in Quality to Porter, and

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to ſell that at a higher Price than they now do Ale, but at a lower than they can afford to ſell Porter, I ſay that ſuch a Liquor will be bought in preference to Porter.

The Queſtion therefore really is, whether a Liquor cannot be brewed of equal Quality with Porter and ſold cheaper.

	l.	*s.*	*d.*
The Brewer now gets for his Ale, about one Penny-farthing Half-farthing a Quart, or by the Barrel - - - -	0	18	0
The Retailer ſells it at 2*d.* a Quart, or by the Barrel - - - - -	1	6	8
The Retailer has a Profit of - -	0	8	8
The Importing Porter Merchant ſells his Porter to the Retailer for 2½*d.* a Quart, or by the Barrel for - - - -	1	13	4
The Retailer ſells it at 4*d.* a Quart, or by the Barrel for - - - -	2	13	4
The Retailer's Profit is - - -	1	0	0
If the Brewer ſold his Ale for Three-half-pence Farthing a Quart, it would be by the Barrel - - - - -	1	3	4
If the Retailer ſold that Ale at Two-pence Half-penny a Quart, it would be by the Barrel - - - - -	1	13	4
The Retailer's Profit would be - -	0	10	0

Therefore if the Brewer can afford to brew a Malt Liquor equal in Quality to Porter, and to ſell it for 1*l.* 3*s.* 4*d.* and the Retailer ſhould ſell that for 1*l.* 13*s.* 4*d.* and ſell Porter for 2*l.* 13*s.* 4*d.* then the Retailer would gain

gain by the Sale of ſuch Ale 10*s.* inſtead of 8*s.* 8*d.* which he now has, and the Conſumer would ſave per Barrel 1*l.*

In order to ſhew that the Brewers can make ſuch a Liquor from the ſame quantity of Malt from which Porter is made, I have in the following Table made a Calculation upon the ſame Principles that I aſſumed in my former Calculation on 63 Barrels of Ale.

	s.	*d.*
To 9 Stone of Malt at 13*d.* a Stone, -	9	9
To 2 Pound of Hops at 1*s.* 3*d.* a Pound	2	6
Expence attending the brewing of each Barrel of Ale, ſuppoſing that there is but one brewing in the Week - -	2	7
The Duty net, of one Barrel of 40 Gallons - -	5	1¼
Total expence of one Barrel to the Brewer - -	19	11¼

	l.	*s.*	*d.*
To 40 Gallons of Ale ſold for -	1	3	4
To the Barm of ditto - -	0	1	1
To the Grains of ditto - -	0	1	1
Total	1	5	6
Deduct Expences	0	19	11¼
Remains Profit per Barrel -	0	5	6¾

	l.	*s.*	*d.*
If then the Brewer ſold his Ale for -	1	3	4
And the Retailer ſold it to the Publick for	1	13	4
And alſo ſold Porter for - - -	2	13	4
Then the Brewer would gain per Barrel -	0	5	6¾
The Retailer per Barrel - - -	0	10	0
And the Conſumer would ſave per Barrel	1	0	0

It follows from this, that the Brewer can make a Liquor from a quantity of Malt equal to that from which Porter is made, and can ſell it for 1*l.* 3*s.* 4*d.* whereas the Porter Merchant ſells his Porter for 1*l.* 13*s.* 4*d.* and therefore there appears to be no danger from Porter, if Ale ſhould be raiſed ſo high as 1*l.* 3*s.* 4*d.* a Barrel.

In this Calculation I have allowed a very high Price to every thing on the Debtor ſide of the Account, and I have calculated the Expences on the Principles uſed in the former Calculation on 63 Barrels of Ale, and have eſtimated them on one Brewing in the Week only, for if there were two Brewings in the Week of 63 Barrels each, then the Expence of each Barrel would be only 1*s.* 7¾*d.* and if there were three Brewings in the Week, then the Expence of each Barrel would be only 1*s.* 5*d.* whereas I have charged 2*s.* 7*d.* the Expence on one Brewing only.

The Witneſs whoſe Evidence is ſtated in the Report of the Committee in 1773, has given his Reaſon for thinking that if the price of Ale was raiſed in the ſmalleſt degree, nothing would be ſold but Porter; and it is this, that as the Publicans have at preſent a greater Profit by ſelling Porter than Ale, if Ale was to be raiſed higher in Price, they would have a leſs Profit than they have at preſent by ſelling it, therefore they would ſell none, but retail all Porter.

This Argument is founded on a falſe Principle, for it ſuppoſes that the Brewers are to raiſe the Price of their Ale to the Retailers, and that the Retailers are not to raiſe it to the Publick, but to continue to ſell at Two-pence a Quart, whereas the Scheme is, that ſo ſoon as the Brewer raiſes his Price to the Retailer, that the latter ſhould raiſe his to the Publick, and inſtead of making a leſs Profit, he is to have a greater than he has at preſent.

In

In the next Place, if this Argument proves any thing it proves too much, for if the Retailers having a greater Profit on the ſale of Porter than Ale, could make them ſell nothing but Porter, why does it not operate now, for at this Moment they apparently have near three times as great Profit by ſelling Porter, as by ſelling Ale.

When the whole Caſe is fairly ſtated, it will appear that there is really no danger, either from the Importer, or the Retailer of Porter, altho' Ale ſhould be raiſed in Price to 1*l.* 3*s.* 4*d.* to the Retailer, and to 1*l.* 13*s.* 4*d.* to the Publick.

	l.	*s.*	*d.*
Porter is now ſold to the Retailer at 2½*d.* a Quart, or by the Barrel of 40 Gallons	1	13	4
Ale is ſold to him, the 40 Gallons for -	0	18	0
He Retails Porter at 4*d.* a Quart, or the 40 Gallons for - - - - -	2	13	4
And Ale for 2*d.* a Quart, or the 40 Gallons for - - - - - - -	1	6	8
So that he has a Profit on Porter of 1½*d.* a Quart, or by the 40 Gallons of -	1	0	0
And on the ſame Quantity of Ale of -	0	8	8

It follows, that as the Profit on the ſale of a Barrel of Porter is ſo very much higher than on the ſale of a Barrel of Ale, if the Argument would operate at all, it muſt operate at preſent; for there can be no ſort of doubt, but that the Publican would rather have 1*l.* than 8*s.* 8*d.* but the Fact is, that as the Conſumption does not depend upon what the Publican chooſes to ſell, but upon what the Publick chooſe to purchaſe, the Retailer muſt be aſſorted with the Goods which are demanded, and if the Publick can buy Ale, of equal Quality with Porter, that is brewed from the ſame quantity of Malt, for leſs Money, they will purchaſe Ale; now I have ſhewn that Ale of equal Quality with Porter, can be

ſold by the Brewer at 1*l.* 3*s.* 4*d.* and retailed by the Publican at 1*l.* 13*s.* 4*d.* and that the Brewer will have a Profit per Barrel of 5*s.* 6$\frac{2}{3}$*d.* and the Retailer of 10*s.* that is, he will have 1*s.* 4*d.* more than he has at preſent; now if at this Day he retails Ale, notwithſtanding he has a much greater Profit by retailing Porter, will giving him a greater Profit on Ale, prevent his Retailing it?

And if the Retailer can afford to retail Ale of equal Quality with Porter for 1*l.* 13*s.* 4*d.* and has a Profit of 10*s.* on it, what Fear can there be of his being underſold by Porter, which coſts the Retailer 1*l.* 13*s.* 4*d.* in the firſt Inſtance, the very Sum total for which he is enabled to retail his Ale.

On the whole therefore, if the Brewer raiſed the Price of his Drink ſo as to have a reaſonable Profit on good Drink, and ſo as to allow a reaſonable Profit to the Retailer ſelling at 2$\frac{1}{2}$*d.* a Quart, Porter cou'd not interfere, becauſe then the Retailer wou'd be enabled to ſell Ale of equal Quality with Porter, for the original Price which he paid the Merchant for his Porter; and therefore by whatever Profit he had on the Sale of Porter, by ſo much muſt Ale underſell Porter.

I have hitherto conſidered this Argument on the Principles laid down by the Brewers, and have taken for granted, that the Profit of the Retailer of Porter, is to that of the Retailer of Ale, as 1*l.* is to 8*s.* 8*d*; but if we conſider the Subject in another Light, the diſproportion of the Profits will not appear ſo great.

The Price of a Barrel of Ale being 1*l.* 3*s.* 4*d.* and the Profit on the Retail of it 10*s.* and the Price of a Barrel of Porter being 1*l.* 13*s.* 4*d.* the Profit on the retail of the Porter ought to be 14*s.* 3$\frac{1}{3}$*d.* in order to bear a true proportion to the Profit of 10*s.* on the retail

tail of Ale; or in other words, 10*s.* is to 1*l.* 3*s.* 4*d.* as 14*s.* 3⅜*d.* is to 1*l.* 13*s.* 4*d*: And therefore if a Retailer ſold a Barrel of Ale and one of Porter in an equal ſpace of Time, for inſtance, in a Day, if he had 10*s.* by the Ale, he ought to have 14*s.* 3⅜*d.* by the Porter, it follows therefore, that a Retailer really gains only 5*s.* 8⅜*d.* and not 10*s.* more by the ſale of a Barrel of Porter, than he wou'd by the Sale of the ſame quantity of Ale.

This is on a Suppoſition that he cou'd ſell as much Porter as Ale, and in as ſhort a time; but Experience ſhews us that is not the caſe, and on a further Examination it will be found, that the retail of Ale is on the whole, a better Trade than that of Porter, for three things muſt be taken into Conſideration, 1ſt. the ſum of Money the Retailer is to lay out; 2dly. the quickneſs of the Return, and 3dly. the Profit he is to have upon Sale; now it will be found by the Accounts annexed to the Report of the Committee *&c.* that in the Year ending Lady-day 1773, a Year in which the quantity of *Iriſh* Beer and Ale was nearly at the loweſt, and in which, the importation of Malt Liquors was at the higheſt, that the Conſumption of *Iriſh*, exceeded that of imported Beer and Ale, in a proportion of more than ſeven to one; now altho' the quality of Ale was at that Period very bad, yet the Retailer gained by ſelling Ale at a Profit of 8*s.* 8*d.* a Barrel, 3*l.* 0*s.* 8*d.* in the ſame Space of time that he gained one Pound by the Sale of Porter; and if the Price of Ale was raiſed, and the Profit on the Sale of a Barrel was to be 10*s.* he would, if the proportion in the Conſumption of the two Liquors remained the ſame, gain 3*l.* 10*s.* by the ſale of Ale, for every 20*s.* which he gained by Porter; and if raiſing the price and quality of Ale ſhou'd increaſe the Conſumption, his Profit would increaſe in the ſame proportion; and that the Conſumption would in ſuch caſe increaſe, I think muſt be evident from what I have

already ſtated, and from this further Conſideration, that the Conſumers of Malt Liquors, will rather give 7½*d.* for three Pots of good Ale, than 8*d.* for two Pots of ſuch Porter as is generally to be met with at Ale Houſes, and therefore I think, that the retail of Ale, altho' there is not ſo great an apparent Profit upon each Barrel of it, as there is on each Barrel of Porter, yet is on the whole a better Trade, than the retail of Porter, and therefore I am under no Apprehenſion, that there will not be found Men enough who will be able to ſee their own Intereſt, and continue to retail that Liquor by which they are likely to make the beſt Livelihood.

Having now mentioned what ſeem to me to be the moſt likely Methods of reſtoring the quality of Malt Liquors, which is the firſt Step neceſſary for the recovery of the Brewery, I come next to ſhew what is further neceſſary for the Improvement of it, namely, to take away the Inducement and the Means of defrauding the Revenue, which I have before proved will, if ſuffered to be practiſed, produce the ſame Effects, as the leſſening of the quantity of Materials from which Beer and Ale are made.

When I ſpeak of taking away the Inducement for cheating the Revenue, it will not be ſuppoſed, that I can think it poſſible ſo long as there is any Duty whatever on Malt Liquors, to take away from a Brewer diſpoſed to fraud all Inducement to practiſe that Fraud; all that I mean is, to take away from the fair and well diſpoſed Brewer, the neceſſity of acting unfairly, if he means to make Money by his Buſineſs.

The Method of accompliſhing this, is to enable him by the means I have already laid down, to make a reaſonable Profit by his Buſineſs fairly carried on; but altho' this would be ſufficient to reinſtate the brewing Buſineſs,

Buſineſs, if we cou'd enſure the honeſty of all Brewers, yet as we know that this is not poſſible, we muſt in the next Place endeavour for the Sake of the Trade, the honeſt Brewer, and the Publick, to take away the means, as far as we can, of committing Frauds.

I have already mentioned the three principal Frauds practiſed by Brewers, *viz.*

1ſt.—Impoſing Ale upon the Revenue Officers, as Small-beer.

2dly.—Private brewing and concealing of Malt Liquor; and

3dly.—The mixing of Ale and Small-beer together, and ſelling the Mixture as Ale.

and I have ſhewn, that each of theſe Frauds injures the quality of Ale; I ſhall now endeavour to ſhew the means of preventing them.

The two Frauds of paſſing Ale upon the Revenue Officer as Small-beer, and the private Brewing and concealing of Malt Liquor, are to be prevented by proper Revenue management, and by fortifying the Exciſe Laws, from time to time with ſuch Clauſes, as may be found neceſſary to meet and defeat new Frauds and evaſions of the preſent Laws.

The 3d. Fraud, *viz.* the mixing of Ale and Small-beer, and ſelling the mixture as Ale, by which the Brewer ſaves ſo much Exciſe as amounts to the difference between the Duties of Ale and Small-beer on the quantity of Small-beer ſo mixed, is the grand Fraud which is practiſed, and the utmoſt Care and attention are neceſſary to put an End to it, for it is a Fraud which not only diminiſhes the Revenue, but ſtrikes directly at the very Principles, and defeats the very Means

Means by which it is propoſed to reſtore again the Brewing Trade, for in vain ſhall we oblige Brewers to make Drink of a ſufficient good Quality, if after it is thus made it is mixed with Small-beer, and of courſe, reduced in its Quality; ſome effectual Mode muſt therefore be pointed out to prevent this Evil, and to promote a general Conſumption by ſecuring to the Conſumer a Liquor of a good Quality; otherwiſe we muſt give up all Expectation of ſubſtantial Improvement in this Trade.

The only effectual Mode in my Opinion will be, to ſeparate the brewing Trade into diſtinct Branches, and to prohibit any Man from brewing Small-beer, who brews Ale, or from brewing Ale after he ſhall declare himſelf to be a Brewer of Small-beer.

It will be ſaid, that this is a ſtrange way of aſſiſting the Brewery, and that it would be a great Severity to prevent any Man from brewing both Small-beer and Ale, and that the Buſineſs of a Brewer could not be carried on without that Liberty; that they cannot run off the full ſtrength of their Malt into Ale, and that what remained in the Malt would be loſt, by their being prevented from making Small-beer.

Before I enter into this Argument, or begin to anſwer theſe ſeveral Objections, I think it neceſſary to ſtate the Magnitude of this Fraud, with which I imagine the Publick can be hardly acquainted.

In order to do this properly, it will be neceſſary for me to ſtate a few Obſervations, which are general Guides to Revenue Officers who know their Buſineſs, to enable them to judge whether a Brewer works fairly or not.

It is a general Calculation, that if a Brewer brews all Ale, he ought to have a Gallon of Ale, for every Gallon of Grains; that when he brews Ale and Small-

beer

beer alſo, then the whole quantity of his Ale and one third of his Small-beer, ought to be equal to the number of Gallons of Grains; and when he brews Small-beer only, then the Gallons of Small-beer ought to be three times as many, as the Gallons of Grains.

This is a Calculation generally adopted, altho' not ſtrictly true; it is much in favour of the Brewer if he brewed Drink of a good Quality, and very much in his favour according to the Mode in which they now brew.

However an Account founded on this Calculation, was taken of the working of four Brewers in *Cork* for three Months; two of whom were at that time ſuppoſed to take advantage of the Revenue.

By this Account it appeared, that *Aylmer* and *Chriſtopher Allen*, brewed by the Malt Guage 122,377 Gallons of Malt, from which the Produce was 53,504 Gallons of Ale, and 83,700 Gallons of Small-beer, for which they paid Exciſe 400*l.* 11*s.* 7½*d.*

According to the above Calculation, which is in favour of the Brewer, and ſhort of the Truth, it appears, that the Revenue loſt in thoſe three Months the Duty of 40,973 Gallons of Ale.

If two-thirds of the Small-beer brewed, were mixed with Ale, and all ſold as Ale, which will appear to be ſhort of the Truth, then there were 55,800 Gallons of Small-beer ſold as Ale, which if charged with the Duty of Ale, would have made a difference in Exciſe of 235*l.* 10*s.* 10*d.*

In this Calculation, ſome Allowance muſt be made in favour of the Brewers, becauſe Ale brewed for the purpoſe

purpoſe of mixing with Small-beer, is made much ſtronger than common Drink; let us therefore allow, that inſtead of the Duty of 40,973 Gallons, the loſs to the Revenue was only the Duty on 21,000 Gallons, then the Account will ſtand thus,

	l.	*s.*	*d.*
The Duty of 21,000 Gallons of Ale is	122	3	0
Difference between the Duty of Ale and Small-beer, on 55,800 Gallons of Small-beer, - - - - -	235	10	10
Total loſs to the Revenue in 3 Months which was near as much as they paid.	357	13	10

To ſhew that they muſt have mixed their Ale and Small-beer at leaſt in the proportion I have ſtated, I muſt obſerve, that there was an Account taken of the number of Retailers of Small-beer in *Cork*, during theſe three Months, they amounted to 71, of whom there was but one who took Small-beer from *Aylmer Allen*, and not one from *Chriſtopher*; ſo that it is plain, that they muſt have mixed their Small-beer, as they had no other vent for it.

Thomas White conſumed in the ſame three Months 46,800 Gallons of Malt, and his Ale was 50,149 Gallons, and his Small-beer 10,294.

Attiwell Hays, another Brewer, conſumed 88,608 Gallons of Malt, and his Ale was 76,384 Gallons, and no Small-beer.

The Exciſe paid by *White* was 302*l.* 10*s.* from about two-fifths of the Malt conſumed by the *Allens*, and the Exciſe paid by *Hays*, was 444*l.* 6*s.* from little more than two-thirds of the *Allens* quantity.

To

To make this matter ſtill more clear, I ſhall give a Compariſon between the Michaelmas Quarter 1771, the three Months from which the above Obſervations were made, and the ſame Quarter in the Year 1774.

	Malt Gauge.	Galls. ſtrong	Galls. ſmall.	Exciſe paid.		
				l.	*s.*	*d.*
Aylmer Allen.						
Michs. 1771.	75,538	32,867	50,055	244	12	5
Michs. 1774	86,864	112,960	- - -	657	1	0
Chriſtr. Allen.						
Michs. 1771.	46,839	20,637	33,645	155	19	2½
Michs. 1774	42,895	54,821	4,330	323	9	11½
Thomas White.						
Michs. 1771.	46,800	50,149	10,294	302	10	0
Michs. 1774.	38,780	47,088	2,456	276	4	2¾
Attiwell Hays.						
Michs. 1771.	88,608	76,384	- - -	444	6	0
Michs. 1774.	106,339	107,700	- - -	625	18	9¾

From this Compariſon it appears, that *Aylmer Allen*, in the firſt of theſe Periods, paid for 75,538 Gallons of Malt, a Duty of only 244*l.* 12*s.* 5*d.* that in the ſecond Period he paid for 86,864 Gallons, being an increaſe of about one-eighth of Malt, a Duty of 657*l.* 1*s.* a Sum nearly treble of the former.

It appears alſo what his practice was, *viz.* mixing; for in the firſt Year, the number of Gallons of Ale, and one-third of the Gallons of Small-beer, falls ſhort of the number of Gallons of Malt by 25,986, and from the ſmall produce of Ale which was brewed very ſtrong, and the very great quantity of Small-beer which muſt have been brewed for mixing, as he had no other vent

for it, it muſt be clear, that mixing was the Practice, and this muſt appear more evident when it is conſidered, that in the latter Year when he brewed no Small-beer, and of courſe could not mix, he produced from 86,864 Gallons of Malt, 112,960 Gallons of Ale, and this laſt Circumſtance ſhews alſo, that the Calculation of the Proportion which the number of Gallons of Ale ought to bear to the Gallons of Malt is not a juſt one, but much in favour of the Brewer.

Similar Obſervations muſt ariſe, on comparing *Chriſtopher Allen*'s brewing in theſe two Periods; whereas, on comparing *White*'s and *Hays*'s in theſe two Periods, they will appear to bear a fair Proportion to each other, becauſe they brewed equally fair in both Periods; *White*'s Small-beer bearing no proportion to his ſtrong, and *Hay*'s brewing no Small-beer.

To illuſtrate this Subject ſtill further, I ſhall ſubjoin another Table, ſhewing the quantity of Ale and Small-beer brewed by the 15 principal Brewers of *Cork*, for two Years, *viz.* the Year 1771, ending Lady-day 1772, and the Year ending Lady-day 1775.

Brewers

Brewers Names.	Gallons brewed the Year ending the 25th March 1772.		Gallons brewed the Year, ending the 25th March 1775.	
	Strong.	Small.	Strong.	Small.
Hays.	255,454	- - -	366,747	- - -
Ayl. Allen.	97,299	147,400	409,052	- - -
Crawford.	38,466	1,445	52,540	- - -
Beck.	104,157	42,361	140,315	550
Chriſ. Allen	68,834	109,756	213,456	11,557
Thos. White	177,854	35,809	153,789	25,855
Lane.	82,540	86,841	158,022	15,491
Morgan.	22,809	1,017	26,104	681
Rich. Fitton	22,109	31,234	51,645	23,239
Wm. Fitton	30,619	7,352	161,054	23,330
Dowman.	33,276	26,441	74,593	21,551
Franklin.	47,024	81,186	85,334	21,708
Holland.	43,880	18,145	39,901	11,278
M'Charty.	60,673	56,459	69,960	14,251
Chatterton.	49,477	50,129	34,729	18,142
	1,134,471	695,575	2,037,241	187,633
Statute Barrels	35,452	21,736	63,663	5,863

From this Account it appears, that the quantity of Ale brewed in 1772, was in Barrels 35,452
Of Small-beer in 1772, in Barrels, - - - 21,736
Of Ale in 1775, in Barrels, - - - 63,663
Of Small-beer in 1775, in Barrels, - - - 5,863

From this ſtate of Facts it is obſervable, that as the fraud of mixing Small-beer with Ale, (or in other Words, of reducing the Quality of Ale by this particular Mode) has decreaſed, not only the Revenue, but the Conſumption has increaſed.

	£.
The Revenue from, - - - - -	10,700
To - - - - - -	15,800

The conſumption of Strong Beer from	35,452 Barrels
To - - - - -	63,663 Barrels
And the quantity of both Strong and Small taken together from -	57,188 Barrels
To - - - - -	69,526 Barrels

Which are ſufficient proofs of the Injury done both to the Revenue and to the conſumption of Malt Liquors, by the deſtructive Fraud of reducing the Quality of Ale or Strong Beer, by mixing it with Small-beer, in order to evade paying the full Duties of Exciſe; for it is evident, that while the fraud of mixing Ale and Small-beer prevailed, the Conſumption of Ale was only

in Barrels - - - - -	35,452
And of Small-beer, - -	21,736
And of both together, - -	57,188
That when the Fraud ceaſed, the conſumption of Ale alone was, - -	63,663
And of Small-beer, not more than -	5,863
And of both together, - -	69,526

So that the Conſumption of Ale *only* at this Day, exceeds the Conſumption of both Ale and Small-beer taken together while the Fraud prevailed, by - - -	Barrels 6,475
And exceeds the Conſumption of Ale, at that period, by - - -	28,211

It appears alſo, that the preſent Conſumption of Small-beer is 5863 Barrels. Now allowing that no part of this Quantity was brewed for mixing with Ale, but that the whole was really conſumed as Small-beer, we may

may reaſonably ſuppoſe, that the real Conſumption of Small-beer in 1772, was the ſame, *viz.* 5863 Barrels; but there were brewed in that Year 21,736 Barrels of Small-beer, of which 5863 only were for fair Conſumption; of courſe, there were brewed for the purpoſes of Fraud by mixing 15,873 Barrels, near three times as much as was brewed for fair Conſumption; theſe 15,873 Barrels were ſold as Ale when mixed, and paid Duty only as Small-beer, the Revenue therefore loſt the difference between the Duty of Ale and Small-beer on theſe 15,873 Barrels, or 2643*l.* 11*s.* 6*d.*

But the Evil did not ſtop there, for the Revenue not only loſt this Sum immediately by the difference of Duty ſo with-held, but it ſuffered alſo a great diminution by the effect, which the vending of this bad Liquor had upon the Conſumption; for we find, that ſo ſoon as the Practice was ſtopped, the Conſumption increaſed exceedingly, and that inſtead of the Quantity of Ale conſumed, and for which Duty was paid in 1772, *viz.* Barrels. - - 35,452

The Conſumption in 1775, for which Duty was paid, was - - - 63,663

That is an increaſe of Barrels, - 28,211

	l.	*s.*	*d.*
The Duty of which is, - -	5773	17	0$\frac{1}{2}$
From this muſt be deducted the Duty on 15,873 Barrels of Small-beer, -	605	1	11$\frac{1}{2}$
There will remain a loſs on the Conſumption of Malt Liquors in 1772, of, - - - - -	5168	15	0$\frac{3}{4}$
So that it appears that the Revenue, by this Fraud of mixing Ale and Small-beer, really loſt in the Year 1772, in the City of *Cork* alone, no leſs than	5,168	15	0$\frac{3}{4}$

And

And the whole ſtate of this Matter is a ſtrong Corroboration of the truth of my former Poſition, *viz.* that the Conſumption of Malt Liquor depends upon the Quality of it.

N B. The Quantities of Strong and Small, brewed in *Cork*, in the Years 1776 and 1777, are as under.

	Strong Barrels.	Small in Barrels.
25th *March* 1776	75,571$\frac{1}{4}$	11,985$\frac{1}{2}$
1777	82,337$\frac{1}{6}$	13,814$\frac{2}{3}$

And the amount of Exciſe was at Lady-day 1776, - - £16,050
1777, - - 17,486

The higheſt produce of Exciſe at *Cork* was in 1763, at the cloſe of the Agreement among the Brewers, when it amounted to, - - - - £19,360

The Revenue of the Year ending Lady-day 1777, was £17,486; the Deduction from the additional Duties this Year, made by the alteration of the Gallon, was £1447. So that ſuppoſing no Alteration had taken place, the Compariſon between the Revenue of 1763, and that of 1777, would be - 1763 - - £19,360
1777 - - 18,933

Difference 427

Having

Having now ſhewn the Magnitude of this Fraud, and the effect it has both on the Revenue and Conſumption of Malt Liquors; I muſt again repeat, that the only effectual Mode of putting a ſtop to this Fraud, is by ſeparating the brewing Trade, and not ſuffering the ſame Brewer to brew both Ale and Small-beer.

The Objections which I have heard made to the ſeparation of the Trade are, that the whole ſtrength of the Malt cannot be extracted in Ale; that therefore if the Brewers be not allowed to make Small-beer after Ale, they muſt loſe whatever ſtrength remains in the Malt after the Ale comes off: That the Trade is at preſent a very bad one, and declining every Day, and that the Profit on Small-beer extracted after Ale, is the principal ſupport of the Ale Trade, without which that Trade could not be carried on; that the Small-beer Trade never can exiſt by itſelf, nor can any Man afford to brew Small-beer and ſell it at 6*s*. a Barrel, the Rate at which the Liquor to be denominated Small-beer, is fixed by the Act of Exciſe, all Liquor above that Price being ſubject to pay Duty as Ale, and that therefore no Man can carry on a Small-beer Brewery, until ſuch Time as the Rate of the Liquor to be denominated Small-beer is raiſed.

Theſe Objections I ſhall conſider, firſt, as they affect the Ale Brewery, and next, as they relate to that of Small-beer.

As to the firſt Objection, that the whole Strength of the Malt cannot be extracted in Ale; I do aſſert that it may be, and generally is; and that where the Brewer makes Small-beer after Ale, if it be for Sale as Small-beer, and not for the purpoſe of mixing with Ale, he conſtantly makes uſe of a ſubſtitute for Malt; that he uſes Molaſſes for that purpoſe; that he adds Madder to give a Colour; that inſtead of freſh Hops, he

he boils this Liquor upon the Hops already uſed in the Ale, and adds Gentian Root as a Bitter, and impoſes this Extract on the Publick, as the produce of Malt and Hops.

The next Aſſertion is, that the Brewer cannot go on if the Trades be ſeparated, for that the only Profit of the Brewer now ariſes from Small-beer not from Ale.

This may be true, ſo long as the Brewer is allowed to impoſe on the Publick a Liquor made from Molaſſes, Dye-ſtuff and Gentian Root, as a pure Extract from Malt and Hops, and ſo long as they ſhall be permitted to underſell one another, ſo as to reduce the Price of Ale to 18*s.* a Barrel; but this Argument muſt be at an End, whenever Ale ſhall be brewed of a certain Quality, and ſold for ſuch a Price as ſhall leave a Profit to the Brewer; this Anſwer might be ſufficient on the Subject, but when Things are conſidered fairly, as they ſtand at this Day, it will appear, that Experience and Facts contradict the Aſſertions which are made, and ſhew, that the Trades may at preſent, be carried on ſeparately.

To prove this, I ſhall firſt refer to the Table before inſerted, containing a comparative View, of the working of four Brewers in *Cork*, for the Michaelmas Quarter 1771, and for the ſame Quarter 1774.

From a view of this Table it will appear, that before *Aylmer Allen* reformed his Practice, he made both Ale and Small-beer, and that the quantity of the latter exceeded the former in a great proportion, but no ſooner did he give up the Practice of mixing, than he left off brewing Small-beer entirely, and has never ſince brewed any Thing but Ale.

From

From this Table it alſo appears, that *Attiwell Hays*, who was always a fair Brewer, never brewed any Small-beer, but took the whole Strength of his Malt in Ale.

I ſhall next refer to the Table giving an Account of the quantity of Ale and Small-beer brewed by the Brewers of *Cork* in the Years 1772 and 1775, and ſhall annex to the Account before given, the Number of brewings made by each Brewer in the Year 1775, together with the Number of ſaid brewings, in which both Ale and Small-beer were made.

From this Account it will clearly appear, either that the Ale Brewery may be carried on diſtinctly and ſeparately, with a Profit to the Brewers, or that Brewers do at this Day, carry on a Trade for the accommodation of the Publick, without any view of Profit to themſelves.

Brewers Names.	Gallons brewed the Year ending the 25th March 1772.		Gallons brewed the Year, ending the 25th March 1775.		Number of Brewings in 1775.	No of brewings in 1775, in which both Ale and Beer were brewed.
	Strong.	Small.	Strong.	Small.	No. 1.	No. 2.
Hays. - - -	255,454	- - -	366,747	- - -	202	- - - -
Aylmer Allen. - -	97,299	147,400	409,052	- - -	158	- - - -
Crawford. - -	38,466	1,445	52,540	- - -	113	- - - -
Beck. - - - - -	104,157	42,361	140,315	550	108	4
Chriſtopher Allen -	68,834	109,756	213,456	11,557	120	24
Thomas White -	177,854	35,809	153,789	25,855	101	48
Lane. - - - -	82,540	86,841	158,022	15,491	122	52
Morgan. - - - -	22,809	1,017	26,104	681	53	34
Richard Fitton - -	22,109	31,234	51,645	23,239	66	54
William Fitton -	30,619	7,352	161,054	23,330	89	88
Dowman. - - - -	33,276	26,441	74,593	21,551	88	61
Franklin. - - - -	47,024	81,186	85,334	21,708	73	69
Holland. - - - -	43,880	18,145	39,901	11,278	70	70
M'Charty. - - - -	60,673	56,459	69,960	14,251	83	83
Chatterton. - -	49,477	50,129	34,729	18,142	49	49
Gallons - -	1,134,471	695,575	2,037,241	187,633	1495 636	636
Barrels - -	35,452	21,736	63,663	5,863	859 of Ale only.	

From this Table it appears, that *Hays*, *Aylmer Allen* and *Crawford*, made 473 brewings of Ale, without making any Small-beer; that *Beck* made 108 brewings of Ale, on only 4 of which, he made Small-beer; that *Chriſtopher Allen* made 120 brewings of Ale, on only 24 of which he made Small-beer; and that taking the whole 15 Brewers together, they made 1495 Brewings, on only 636 of which, they made Small-beer, and on 859 of which, they brewed Ale alone; from whence I think it is evident, that the Brewers can get the full produce of their Malt in Ale, or there wou'd not have been more than one half of their Brewings in which Ale only was made; and when it is conſidered that it is only ſince the Year 1772, that the Brewers of *Cork* have left off the making of Small-beer after Ale in every Brewing, that is ſince the Time that Mr. *Allen* ceaſed from mixing; it muſt appear, that it was not for the purpoſe of extracting the whole produce of their Malt that they carried on the double Trade, but for the purpoſe of Fraud, by mixing; and from obſerving the Increaſe in the Conſumption of Ale in *Cork*, ſince the Fraud has been prevented, *viz.* from 35,452, to 63,663 Barrels; the great Advantages which may be expected from the ſeparation of the Trade, may appear.

To the Proofs which I have already given, I ſhall only add, that in *Waterford*, there are ſix common Brewers who brew both Ale and Small-beer, but they brew them ſeparately, that is, they brew Small beer only when it is called for, and then they brew it without making Ale. The Conſumption of the Town is but ſmall in this Article, moſt of the Small-beer being made for the uſe of the *Newfoundland* Ships. There are alſo two retailing Brewers who make Small-beer after Ale, and Twenty two retailing Brewers who make Ale only.

N. B. The Conſumption has increaſed every Year ſince 1772. *vide* Note, Page 62.

In *Limerick* there are five common Brewers, only one of whom ever brews Small-beer, and he always brews it ſeparately. There are ſeveral retailing Brewers, who make Ale only; at *Kinſale* there is only one Brewer, who makes Small-beer only for Ships uſe; at *Cove* of *Cork* there is alſo one Brewer who makes Small-beer only for Ships uſe.

There are ſeveral Brewers of Small-beer *only* in *Cork*, *viz. Thomas King*, *Redmond Fitzgerald*, *William Martin*, and *Thomas Oſborne*.

Theſe ſeveral Inſtances ſerve to ſhew, that ſeparate and diſtinct Brewings of Ale and Small-beer, are made at *Cork*, *Waterford*, *Limerick*, *Kinſale* and *Cove* of *Cork*, and probably in ſeveral other parts of *Ireland*.

That the Ale Brewery does not for it's Profits, depend upon the making of Small-beer after Ale, will further appear from conſidering the effects which a ſeparation of the Trades would have upon the Small-beer Brewery.

The Brewery is to be conſidered as a great National object, either as it relates to Agriculture or to Revenue, or as it furniſhes a neceſſary Article of Conſumption of our own Manufacture, and thereby ſaves the Importation of foreign Malt Liquors at a great expence of National Wealth. Now let the different Branches of this Trade be compared upon any of theſe Principles, and it will be found that Ale is the great Object to which we ought to attend, and that Small-beer is comparatively but of ſmall Importance.

In order to ſhew this, I ſhall ſtate the number of Barrels of Ale and Small-beer which have been brewed in this Kingdom for the laſt ſeven Years, with the produce of each in Exciſe, and ſhall add the number of Barrels

Barrels of Malt required to brew each reſpectively, allowing 9 Stone of Malt to Ale, and 3 Stones to Small-beer.

Years.	Barrels of Ale brewed.	Barrels of Malt uſed.	Produce in Exciſe.	Barrels of Small-beer brewed.	Barrels of Malt uſed.	Produce in Exciſe.
			£			£
1771	439,863	263,918	90,042	140,529	28,106	5,386
1772	433,160	259,869	88,669	138,978	27,795	5,327
1773	447,330	268,398	91,570	122,603	24,520	4,699
1774	461,035	276,621	94,374	117,903	23,580	4,519
1775	465,207	279,124	95,229	110,728	22,145	4,244
1776	458,460	275,076	93,849	110,608	22,121	4,239
1777	473,110	283,866	96,790	110,698	22,139	4,243
Total	3,178,165	1,906,872	650,523	852,047	170,406	32,657

From this it appears, that taking the Totals of the ſeven Years, the quantity of Ale brewed, bears a proportion to that of Small-beer, of ſomething more than $3\frac{1}{2}$ to one; that the proportion of the quantity of Malt uſed for Ale, to that uſed for Small-beer, is a little more than 11 to one, and that the proportion of the Produce in Exciſe between them is $19\frac{3}{4}$ to one; ſo that if we conſider the two Branches of the Brewery as National Objects, it will appear that the Small-beer Trade is of ſmall Importance, compared with that of Ale.

But altho' this be the Caſe, yet Small-beer is an Object well worth our Care, as it may be ſaid to be a Neceſſary for the Poor, and if not a Neceſſary, yet a Gratification to the rich; I ſhall therefore examine how far the Aſſertions of the Brewers are well founded concerning this Branch.

But

But before I go into that Enquiry, it will be neceſſary to ſtate particularly the manner in which the Small-beer Trade is at preſent carried on.

This Buſineſs is conducted differently according to the Purpoſe for which it is intended; if it be brewed for mixing with Ale in order to defraud the Revenue, it is made as high in Quality as the Officer will admit it to be, under the denomination of Small-beer, in order that it may require the leſs Ale, which is alſo brewed very ſtrong, that a ſmaller Proportion of it may be neceſſary to bring up the Small-beer to the Standard of 18*s.* Ale; if the Small-beer be intended for Sale, it is made in the following manner.

The brewer of Ale who gets but 18*s.* a Barrel for his Ale at preſent, puts no more than 7 Stone of Malt and one Pound of Hops, to each Barrel in Winter, and in Summer ſomewhat more of Hops; having drawn off his Ale, he runs hot Water thro' the Grains, this Water is put again into the Boiler with Molaſſes, the Hops before uſed with the Ale, Gentian Root ſufficient to bitter it, and as much Madder as will give it a proper Colour; this Compoſition when boiled is called Small-beer, and is ſold to the Poor and to the Huckſters, for 5*s.* a Barrel; when the Brewer deals with Gentlemen, or Perſons requiring a higher priced Liquor, he makes up for them Small-beer from 6*s.* to 8*s.* 10*s.* 12*s.* and 14*s.* a Barrel, according as they ſhall pleaſe to order it; this Liquor is compoſed of the former, mixed with a certain quantity of Ale, according to the Price at which it is intended to be ſold.

This Practice which is highly beneficial to the Brewers, would certainly be entirely ſtopped by a ſeparation of the Brewery, as they would not then have it in their Power to mix; and this is really the great Grievance which they fear, but I ſhall endeavour to ſhew, that this

this Practice is a very great Fraud and Impoſition, both on the Publick and the Revenue, and ought to be prohibited.

I ſhall in the firſt Place ſtate a Brewing as now made by the Brewers, in order to ſhew the Mode in which they carry on this Trade.

A BREW-

A BREWING of 63 Barrels of Ale, and 20 Barrels of Small-beer, according to the preſent Practice.

	l.	*s.*	*d.*		*£.*	*s.*	*d.*
To 441 Stone of Malt				By 63 Barrels of Ale, - - - - -	63	0	0
at 1*s.* 1*d.* a Stone.	23	17	9	By 36 Barrels, 9 Stone of Grains, - - -	1	19	9½
To 73 Pound of Hops				By Barm - - - - - - - -	3	0	0
at 1*s.* 3*d.* a Pound	4	11	10½				
To Coals one Ton					67	19	9½
and ⅓ at 18*s.* a Ton.	1	4	0	By 20 Barrels of Small-beer, at 5*s.* - -	5	0	0
To 1 Week's Wages of							
5 Men.	1	17	0		72	19	9½
To 1 Week's Wages of							
a head Brewer -	1	0	0	By Profit on one Brewing in the Week, - -	12	15	10¾
To 1 Week's Rent and				By Profit on a ſecond Brewing in the Week, -	12	15	10¾
Taxes at £150. a				By Rent ſaved on the 2d Brewing in the Week,	2	17	8½
Year - - - -	2	17	8½	By Wages ſaved on ditto, - - - -	2	17	0
To Maintenance of				By expence of Horſes ſaved on ditto, - -	1	4	0
3 Horſes for 1 Week	1	4	0				
To Caſk Expences				Total groſs Profit on two Brewings in the Week,	32	10	6
each Week - -	0	6	8	Deduct additional Expences on a ſecond Brewing,	1	0	2
To Exciſe of 63 Barrels							
at 5*s.* 1¼*d.* the 40				Net Profit on two Brewings in the Week, - -	31	10	4

Gallons - - -	16	1	4¾			
To ſcore Barrels -	3	0	0			
To ſcore perquiſites -	1	14	1½	So that one Brewing in the Week, would produce an Annual Profit of, - - -	665	6 8
	57	14	6¼	And two Brewings in the Week, would produce an Annual Profit of, - - - -	1638	17 4
SMALL-BEER.						
To 1 Hundred weight of Molaſſes - -	0	16	0			
To 10 Pounds of Madder - - - - -	0	6	0			
To Gentian Root -	0	0	6			
To Exciſe on 20 Barrels, at 11½*d.* the 40 Gallons - - -	0	19	2			
To ſcore Barrels -	0	5	0			
To ſcore Perquiſites -	0	2	8½			
	60	3	10¾			
	12	15	10¾			
	72	19	9½			

Having ſtated the Mode in which the Brewers now carry on both the Ale and Small-beer Trades, I ſhall make a few Obſervations on it.

It appears, that where a Brewer makes both Ale and Small-beer, his Profit on one Brewing in the Week, amounts to 12*l.* 15*s.* 10$\frac{3}{4}$*d*; that of this Sum, the Profit on Ale is 10*l.* 5*s.* 3$\frac{1}{2}$*d.* and that on Small-beer, only 2*l.* 10*s.* 7$\frac{1}{2}$*d*; that the Profit on two Brewings in the Week is 31*l.* 10*s.* 4*d.* of which 26*l.* 9*s.* 1*d.* is the Profit on Ale, and 5*l.* 1*s.* 3*d.* is that on Small-beer; it follows, that there can be no Truth in the Aſſertion, that if the Trades were ſeparated, the Ale Brewery muſt be deſtroyed, as the only Profit of the Brewer depends upon the Small-beer extracted from the Malt, after making Ale.

The falſity of this Aſſertion further appears from a Conſideration, that the quality of the Small-beer does not depend upon what is extracted from the Malt, but upon the quantity of Molaſſes added to the Water, which ſhews alſo, that the ſtrength of the Malt is extracted in Ale, or there would be no occaſion for Molaſſes to make Small-beer; and the uſe of Molaſſes ſhews, that the Small-beer Trade, as now carried on, is no Object to Agriculture.

It next appears, that at one Brewing in the Week of both Ale and Small-beer, as the Trade is now managed, the Brewer has a weekly Profit of 12*l.* 15*s.* 10$\frac{3}{4}$*d*, which makes an annual Profit of 665*l.* 6*s.* 8*d*; that at two Brewings in the Week, he would have a weekly Profit of 31*l.* 10*s.* 4*d.* which would make an annual Profit of 1638*l.* 17*s.* 4*d.* Now if this State of the Brewer's Profit, be compared with the Account in Pages 32 and 33, of the Profit on 63 Barrels of Ale, made from 9 Stone of Malt *&c.* and ſold for 20*s.* a Barrel without any deduction, it will be found, that the Brewers have an advantage in carrying on the Trade in the

preſent

preſent Mode, altho' by ſo doing, they have much reduced both the Conſumption and the Revenue.

On comparing the two Tables, the Account will be found to ſtand thus.

	£.	s.	d.
Brewer's Profit on one Brewing in the Week on Ale and Small-beer, as now made and ſold - - - - -	12	15	10¾
Ditto on Ale made from 9 Stone of Malt &c. and ſold at 20s. - - - -	8	2	11
Weekly advantage of the preſent Mode, on 1 Brewing in the Week - -	2	12	11¾
Preſent Mode, annual Profit on 1 Brewing in the Week - - - -	665	6	8
Annual Profit on 1 Brewing in the week, at 9 Stone of Malt &c. - - -	423	11	8
Annual advantage of the preſent Mode to the Brewer, at 1 Brewing in the Week - - - - - -	241	15	0
Preſent Mode, Weekly Profit on 2 brewings - - - - - -	31	10	4
Profit on Ale made from 9 Stone of Malt &c. weekly on 2 Brewings - -	22	11	0½
Weekly advantage of the preſent Mode, on 2 Brewings in the Week - -	8	19	3½
Preſent Mode, annual Profit on 2 brewings in the Week - - - -	1638	17	4
Annual Profit on 2 Brewings in the week, at 9 Stone of Malt &c. - - -	1172	14	2
Annual advantage of the preſent Mode to the Brewer, at 2 Brewings in the Week - - - - - -	466	3	2

So that it appears clearly to be the Brewer's Intereſt to follow the preſent Mode, and this will explain the Reaſon why Brewers do not raiſe the Price of their Drink, and make it of a better Quality, much more to the ſatisfaction of common Senſe, than the Cauſe which they have aſſigned in the Report, *viz.* that if they did, nothing wou'd be ſold but Porter.

It appears, that the Expence to the Brewer of the Liquor called Small-beer, which he ſells at 5*s.* the 40 Gallons, is really no more than 2*s.* 6*d*; when he mixes this Liquor with Ale, and ſells it for 8*s.* 10*s.* 12*s.* and 14*s.* a Barrel, he has a great additional Profit, over and above the Profit on each Liquor, if ſold unmixed; for inſtance, Ale at 18*s.* the 40 Gallons is worth as near as poſſible without going into Fractions 5½*d.* a Gallon, Small-beer at 5*s.* the 40 Gallons is worth 1½*d.* a Gallon, this is the Price then which each Liquor wou'd ſell for if ſold ſeparately; now let us ſee what they ſell for when mixed.

The

	s.	d.
The Brewer puts to Small-beer which he ſells for 8s. the 40 Gallons, 8 Gallons of Ale, value	3	8
32 Gallons of Small-beer, value	4	0
	7	8
This ſells for 8s. ſo there is a Profit upon mixing, of	0	4
To 10s. Small-beer, the Brewer puts 11 Gallons of Ale, value	5	0
29 Gallons of Small-beer, value	3	7½
	8	8
This ſells for 10s. ſo there is a Profit upon mixing, of	1	4
To 12s. Small-beer, the Brewer puts 14 Gallons of Ale, value	6	5
26 Gallons of Small-beer, value	3	3
	9	8
This ſells for 12s. ſo there is a Profit upon mixing, of	2	4
To 14s. Small-beer, the Brewer puts 17 Gallons of Ale, value	7	9½
23 Gallons of Small-beer, value	2	10½
	10	8
This ſells for 14s. ſo there is a Profit upon mixing of	3	4

From

From this State it appears, that upon every Stage of mixing Ale and Small-beer, the Brewer has a very great Profit, over and above what he wou'd have if he ſold the Liquors ſeparately; and if the Profit ariſing from the Mode of mixing here deſcribed, be ſuperadded to the advantage which the Brewer has been proved to have in carrying on his Trade according to the preſent Practice, rather than by raiſing the Price and Quality of his Ale, it will ſhew clearly why the Brewers are againſt a ſeparation of the Trades.

This Practice of mixing is not only an Impoſition on the Publick, but alſo a great Loſs to the Revenue.

Every thing that contributes to introduce the uſe of a Liquor which pays a leſſer Exciſe, in the Place of another which pays a greater, muſt certainly be an Injury to the Revenue; by the preſent Mode of mixing Ale with Small-beer, and thereby making Liquors of various Strengths and Prices, Liquors are furniſhed to every Perſon, adapted to his Taſte, which ſuperſede the uſe of Ale, and which pay a lower Duty. This Practice is directly againſt Law, for the Exciſe Act has enacted, that all Malt Liquor above the value of 6*s.* the 32 Gallons, ſhall pay a Duty of 2*s.* 6*d.* as Ale; and that all at, or under that value ſhall pay but 6*d.* as Small-beer. The intention of this Clauſe was to prevent the making of any Liquor of a Quality between Ale and Small-beer, without paying the Duty of Ale; all ſubſequent Revenue Laws on the ſame Principles, have prohibited the mixing of ſtrong and weak Malt Liquor, after they have been brewed, and have paid their reſpective Duties; and have annexed heavy Penalties to this Practice, which ought to be enforced againſt all who mix; for it is obvious that trading in this mixed Liquor, is in fact, ſelling Ale of an inferior Quality, the greateſt Part of which has paid Duty only as Small-beer

beer, the Sale of which alſo prevents the Conſumption of ſo much Liquor which would pay Duty as Ale.

Thus it appears, that the mixing of ſtrong and weak Malt Liquors together, and ſelling the mixture either as Ale, or as Small-beer, is a very great Impoſition on the Publick, and a very great Injury to the Revenue, altho' compoſed of Liquors which have each paid Duty, under the reſpective Rate which the Law has fixed for it.

I ſhall now conſider this Trade of mixing Ale with Small-beer, in another light, and endeavour to ſhew, that a Brewer who is allowed to do ſo, under pretence of ſupplying Gentlemen, may, if he be diſpoſed to Fraud, take advantage of this Indulgence, and impoſe on the Revenue.

Suppoſe a Brewer ſhould brew from Malt and Hops, a Liquor as ſtrong as the Officer of Revenue will allow to paſs under the denomination of Small-beer, or at the Duty paid for that Liquor, after you paſs that Line, there is no diſtinction made by Law in the Duties paid by Malt Liquors, but there is ſome greater allowance made to the Brewers on ſtrong Beer, than on Ale for waſte, *&c.* which amounts to a ſmall ſaving in the Duty; the Brewer then at ſomewhat leſs than the Duty on Ale, makes a Liquor of great ſtrength, mixes a few Gallons of it with Small-beer, which is brewed of full Quality, and then has a Liquor of equal, or ſuperior ſtrength to the Ale, which he now ſells for 18*s.* and this Liquor pays Duty for the greateſt part of it perhaps as Small-beer.

For inſtance, the Ale which is now ſold for 18*s.* is brewed from 7 Stone of Malt; now ſuppoſe 2 Barrels of this Ale brewed from 14 Stone of Malt, and that a Barrel of Small-beer was made from 3 Stone of Malt,

and

and a Barrel of ſtrong Beer from 12 Stone, if theſe 2 Barrels be mixed, they will make 2 Barrels of Ale, extracted from 15 Stone of Malt; whereas, the two made in the ordinary way, were extracted from 14 Stone only; the 2 Barrels made from 14 Stone, would pay Exciſe 10*s.* 2½*d.* while the 2 extracted from 15 Stone, would pay only 6*s.* 0½*d.* ſo that in whatever Light you view the mixing of Ale and Small-beer, you will find it highly injurious to both the Publick and to the Revenue.

But the Brewers of *Dublin* will ſay, that the Frauds which I have mentioned, may be practiſed at *Cork* or elſewhere, but that they were never practiſed in *Dublin*, and that all thoſe Suppoſitions are without foundation.

In anſwer I muſt obſerve, that the Frauds which ariſe from the mixing of Malt Liquors, have not been attended to, or underſtood in *Dublin*, for the Gentlemen who heretofore governed the Revenue, having thro' a miſtaken Notion, that the Brewery required every Indulgence and Aſſiſtance againſt imported Beer and Spirits, with the beſt Intentions towards the Brewery, and of courſe towards the Revenue, publickly allowed the mixing of Ale and Small-beer, for the purpoſe merely of ſupplying Gentlemen with Small-beer, at the Rates, or Prices before mentioned; The Brewers therefore had no occaſion to do that privately, which they did without Controul; and the Officers ſeeing that the mixing of Malt Liquors was thus authorized or winked at, took it for granted, that the Practice was not injurious to the Revenue, and never took Notice of it in any ſhape; it is therefore difficult to ſhew any actual detection of this kind of Fraud in *Dublin*, but I ſhall ſtate a few Facts which may open the Eyes of People, and make them more attentive to this particular Fraud in *Dublin*.

The

The Brewers when examined before the Committee of the Houſe of Commons in 1773, were often aſked, why they did not make Liquor of a better Quality, and raiſe the Price of it, if they cou'd not afford it at the then Price; the conſtant Anſwer was, that they cou'd not raiſe the Price in the ſmalleſt degree, for that if they did, they cou'd ſell none; this Anſwer appears in the Report. From this, and the conſtant Aſſertions of the Brewers, we are to conclude, that there is no Drink of a ſuperior Strength or Quality, brewed in *Dublin*, and that if there was, it would have no Vent; but I find by a return from the Examinator of Exciſe, that there were brewed in *Dublin* in the Year, ending Lady-day 1773, (the Year immediately preceding that in which the Brewers gave their Evidence) 8,870 Barrels of ſtrong Beer, and of Small-beer in the ſame Year 59,263 Barrels, at 32 Gallons to the Barrel; the proportion therefore between ſtrong and Small-beer in that Period is 6 ¼ of Small-beer, to one of Strong; now if none of this Strong-beer had Vent in the ordinary way, what are we to ſuppoſe muſt have become of it? There can ſcarcely remain a Doubt, but that it was mixed with Small-beer, and the Mixture diſpoſed of more to the advantage of the Brewer than of the Revenue; and I muſt obſerve, that of theſe 59,263 Barrels, there were 18,012 brewed by four Brewers who worked moſtly for Ships uſe, ſo that the remaining 41,251 Barrels are not ſo much as five Barrels of Small-beer to one of Strong.

I have got Returns from the Office of the Examinator of Exciſe, of the quantities of Ale, Strong-beer and Small-beer brewed in *Dublin*, in each Year from 1773 to 1777, (both Years included) which I ſhall ſubjoin as a further Evidence of the probability at leaſt of the Suppoſition, that the Strong-beer brewed in *Dublin*, or a conſiderable Part of it, is mixed with Small-beer, and ſold as Ale.

An Account of the quantity of Ale, Strong-beer, and Small-beer brewed in *Dublin*, in the following Years, each Year ending the 25th of *March*.

Years.	Barrels of Ale.	Barrels of StrongBeer	Barrels of Small-beer
1773	239,087	8,780	59,263
1774	235,189	10,379	59,517
1775	236,307	10,182	56,829
1776	228,238	12,583	57,791
1777	228,051	15,483	64,406

It appears from this Account at firſt View, that in each Year the quantities of Strong and Small-beer roſe and fell together, that as they roſe in quantity Ale fell, and as they fell, Ale roſe; that an increaſe in Strong cauſed an increaſe in Small-beer, and then Ale decreaſed, and that a decreaſe in Strong, cauſed a decreaſe in Small-beer, and then Ale increaſed; now what could this be owing to, unleſs it were, that the additional quantity of Strong-beer was brewed for the purpoſe of mixing with Small-beer in ſuch proportion, as to make an Ale which ſhould ſuperſede the neceſſity of brewing ſo much Liquor under the denomination of Ale, and which if ſo brewed, muſt have paid Duty as Ale, the Brewer having thereby ſaved ſo much Money as amounted to the difference between the Duty of Ale and Small-beer, upon the quantity of Small-beer ſo mixed and ſold as Ale.

It will be ſaid that the Liquor denominated Strong-beer by the Revenue Officer, was really Porter, and ſold as ſuch unmixed.

I am

I am very far from aſſerting, that the whole of the Strong-beer brewed in *Dublin*, is mixed with Small-beer and ſold as Ale, I know the Fact to be otherwiſe; there are three Porter Brewers in *Dublin*, the amount of whoſe Porter certainly cannot come within the ſuppoſition of being mixed, but I ſtill am of Opinion, that there is a very conſiderable quantity of Strong-beer brewed for the purpoſe of mixing.

There are in *Dublin* about 33 Brewers, of theſe, from 26 to 28 brew Strong beer, three only are Porter Brewers, therefore what the reſt brew is not Porter, and remains liable to ſuſpicion.

The quantity of Porter brewed, bears a ſmall proportion to the Strong-beer as I apprehend, and I fear that it cannot hope for general Conſumption ſo long as the Price of it is kept up ſo high as at preſent; I underſtand that *Iriſh* Porter is ſold by the Barrel of 40 Gallons for 1*l.* 15*s.* and that *London* Porter is ſold to the Retailers at 1*l.* 13*s.* 4*d.* I ſhall not ſay that *London* Porter is better, but I may ſuppoſe it equal in goodneſs, and it is cheaper by 1*s.* 8*d.* How then can *Iriſh* Porter at that Price, expect to have a general Conſumption?

From theſe Conſiderations it appears probable to me, that a great part of the Liquor brewed under the Name of Strong-beer, is really Ale of a ſuperior ſtrength brewed for the purpoſe of mixing with Small-beer, in order to ſell as Ale, and evade the payment of the Duty, and that it is not really Porter made for fair Conſumption; but if this be not the Caſe, and that the Strong-beer is fairly conſumed, it proves two things.

1ſt, That the Brewers upon every Examination into the ſtate of the Brewery, have for ſome private Reaſons,

concealed the Truth as to the Conſumption of Strong-beer, and have repeatedly denied, that it would be poſſible to get Sale for their Liquor, ſhould they raiſe the Quality and the Price of it.

2dly, It proves beyond doubt the Truth of my Poſition, that if there was a Liquor of good Quality made, and ſold at a higher Price than Ale is at preſent, *viz.* 18*s.* the 40 Gallons, but at a lower than *Engliſh* Beer can be afforded at, that it would have Sale, and would cauſe a great increaſed Conſumption, and this muſt appear from the Conſideration, that there is a great increaſed Conſumption of this Strong beer, it being nearly doubled in five Years, notwithſtanding that the Price of it is immoderatley high.

Here it may not be amiſs to make ſome Obſervations upon the Prices at which the *Dublin* and the *London* Brewers ſell their Drink, the Duty which each pays, and what remains to each of them for their Liquors, after payment of the Duties.

The Compariſon ſhall be made upon the *Dublin* Barrel of 40 Gallons at 217 $\frac{1}{8}$ cubical Inches.

The

The *London* Brewer ſells the *London* Barrel of Porter, containing 36 Gallons at 282 cubical Inches, or 10,152 cubical Inches, for

Engliſh 1*l.* 10*s.* 0*d.* *Iriſh* 1*l.* 12*s.* 6*d.*

from this we muſt deduct the Duty.

This Barrel of Porter is made rom 3 Buſhels of Malt, and 4 Pound of Hops,								
It pays Exciſe - -	0	8	0	- -	0	8	8	
The Malt pays at 9*d.* a Buſhel, -	0	2	3	- -	0	2	5	$\frac{1}{4}$
The Hops pay at 1*d.* a Pound, -	0	0	4	- -	0	0	4	$\frac{1}{4}$
	0	10	7		0	11	5	$\frac{1}{2}$

This being the State of the ſelling Price of the *London* Barrel of Porter, and the Duty that it pays, I ſhall ſtate the ſame upon the *Dublin* Barrel.

	Engliſh Money.				*Iriſh* Money.			
A quantity of Porter equal to the *Iriſh* Barrel, or 8,704 cubical Inches, ſells in *London* for, - -	1	5	8	$\frac{1}{2}$ - -	1	7	10	$\frac{1}{4}$
This quantity pays Duty	0	9	0	- -	0	9	9	
Remains to the Brewer for his Liquor over and above the Duties.	0	16	8	$\frac{1}{2}$ - -	0	18	1	$\frac{1}{4}$

The

	l.	*s.*	*d.*
The *Iriſh* Barrel of Porter, or 8,704 cubical Inches, ſells in *Dublin* for -	1	15	0
It pays Duty, - - - - -	0	5	1¾
Remains to the *Dublin* Brewer for his Liquor above the Duties, - - -	1	9	10¼
Deduct what remains to the *Engliſh* Brewer above the Duties, - -	0	18	1½
Remains Advantage in favour of the *Iriſh* Brewer. - - - - - -	0	11	9
There are two ſpecies of Strong-beer brewed in *Dublin*, the one ſells for 2*l.* the Barrel, the other for 1*l.* 10*s.* That which ſells for 2*l.* is made from an addition of 3 Stone of Malt more than Porter, it ſells for 5*s.* more; from which deducting 3*s.* the price of the additional Malt, there will remain, - -	1	17	0
Deduct the Duty, - - -	0	5	1¾
Remains to the *Iriſh* Brewer, of this Species, - - - - - -	1	11	10¼
There remains to the *Engliſh* Brewer but -	0	18	1½
Advantage in favour of the *Iriſh* Brewer -	0	13	8¾
The Brewer of 30*s.* Strong-beer, gets per Barrel, - - - - -	1	10	0
It pays Duty, - - -	0	5	1¾
Remains to the *Iriſh* Brewer, of this Species,	1	4	10¼
Deduct what remains to the *Engliſh* Brewer,	0	18	1½
Advantage to the *Iriſh* Brewer, -	0	6	8¾

The

	l.	s.	d.
The *Iriſh* Brewer of Ale, gets nominal price for his Barrel, - -	1	0	0
Deduct Duty, - -	0	5	1¾
Remains to the *Iriſh* Brewer on this Species,	0	14	10¼
The *Engliſh* Brewer has on this quantity, -	0	18	1½
Advantage in favour of the *Engliſh* Brewer,	0	3	3¼

Thus ſtands the Account; in the laſt Article I have taken the nominal Price of *Iriſh* Ale, becauſe altho' the Brewer gets really by the deductions made from him but 18*s*. yet he brings that home, by putting in 2 Stone leſs of Malt.

The Obſervations which muſt occur upon this Compariſon are, that if the *Engliſh* Brewer has a reaſonable and juſt price for his Porter made from 9 Stone of Malt and four Pound of Hops, the *Iriſh* Brewer has a very exorbitant price for his Strong-beer and Porter, and too ſmall a price perhaps for his Ale; if therefore it be intended to regulate the Trade, ſo as to increaſe the Conſumption of Malt Liquors, and of courſe the Revenue, care muſt be taken to correct theſe two extremes.

Having now ſhewn what is the preſent Mode of carrying on the Brewing Trade, and what are the Frauds committed, and it being clear that a ſeparation of the Trades would ſtop thoſe Frauds, I need not take much pains to point out the true Reaſons the Brewers are and will be againſt a ſeparation of the Brewery.

I come now to the Queſtion, whether a Small-beer Brewery can be carried on with any profit to the Brewer.

The

The Aſſertion of the Brewers is, that the price of all the Materials uſed in Brewing, and of Labour, Fire, Rent, Taxes, and every other Article neceſſary to carry on their Trade, is ſo very much advanced ſince the Year 1662, the Year in which the Act of Exciſe paſſed, that the Rate then put upon Small-beer, is by no means what ought to ſtand at this Day, that is, that they cannot now manufacture a merchantable Liquor from Malt and Hops, and afford to ſell it for 6*s.* the 32 Gallons.

I will not take upon me to ſay poſitively, whether theſe Aſſertions be well founded or not, but I ſhall ſubmit ſuch Reaſons as induce me to be of Opinion, that the Small-beer Trade can ſupport itſelf ſeparately at this Day as the Law now ſtands.

The firſt thing I wou'd beg leave to obſerve is, that were the Trades ſeparated we ſhou'd not be in a worſe ſituation than we are at this Day, for until lately there was none, and even now there is very little Small-beer manufactured from Malt and Hops in *Ireland*; the Liquor now generally ſold as Small-beer, is made as has been before mentioned, from Molaſſes *&c.* and ſold ſo low as from 4*s.* to 5*s.* the 40 Gallons; a Liquor therefore of a better quality cou'd certainly be manufactured, and ſold at 6*s.* the 32 Gallons, or 7*s.* 6*d.* the 40 Gallons, therefore were the Trades ſeparated we ſhou'd not be worſe off but rather better than we are in our preſent Situation, for there can be no doubt that if the uſe of Molaſſes be permitted; and the Publick be contented with the Liquor extracted from it, a better Liquor can be then made at 7*s.* 6*d.* than is now made from 4*s.* to 5*s.*

I muſt here again obſerve, that the Brewers in their Argument, do not attend to the difference in the Meaſure by which Malt Liquor pays Duty, and that by which they ſell; the rate of Exciſe is fixed on 32 Gallons, they ſell by a Barrel of 40 Gallons; all Computations

tions on the Brewing Trade are made on the Barrel they ſell by, *viz.* 40 Gallons, but they ſometimes introduce the Barrel of 32, as when they ſay that they cannot afford to ſell Small-beer at the Rate of 6*s.* they wou'd have you to underſtand, that they mean 40 Gallons for 6*s.* whereas the Act of Exciſe rates the 32 Gallons at 6*s.* that is 7*s.* 6*d.* for 40 Gallons.

My next Reaſon for thinking that the Small-beer Trade can ſupport itſelf is, that the Small-beer Brewery is carried on as a ſeparate Buſineſs in *London*, where the Rate of Small-beer is nominally the ſame as in *Ireland*, *viz.* 6*s.* a Barrel, but is really lower.

The Act of Exciſe in *England* has charged the Duty of Ale upon all Liquors above the value of 6*s.* the Barrel; that Barrel is to contain in *London* by the ſame Law 36 Gallons at 282 cubical Inches to the Gallon, as has been often mentioned, or in other Words, 10,152 cubical Inches are rated at 6*s.* this is the Law at this Day; The Act of Exciſe in *Ireland* has alſo rated Small-beer at 6*s.* the Barrel, but that is the Barrel of 32 Gallons at 217$\frac{6}{10}$ cubical Inches, or in other Words, 6,963 cubical Inches are rated at 6*s*; it therefore follows, that the *Engliſh* Act has rated 20,304 cubical Inches, or 2 Barrels, at no more than 12*s*, whereas the *Iriſh* Act has rated 20,889 cubical Inches, or 3 Barrels, at 18*s*; and of courſe 20,334 Inches are rated in *London* at 12*s*, and in *Dublin* at 17*s.* 5$\frac{1}{2}$*d*; ſo that at this Day there is a difference of nearly one third in the rate of Small-beer in Favour of the *Iriſh* Brewer; the Trade is carried on ſeparately in *London*, and therefore may much more advantageouſly in *Ireland*.

Next I think the Small-beer Trade can ſubſiſt, becauſe ſince the laſt Seſſion of Parliament, a Gentleman has ſet up a Small-beer Brewery in *Dublin*, and brews nothing but Small-beer, which he ſells at 8*s.* the 40 Gallons; and becauſe ſeveral of the Brewers of *Dublin*

have ſince his Commencement in this Buſineſs, adver-tiſed in the News Papers and ſet forth, that they had erected Brewing Coppers and other Utenſils for the ſole manufacture of Small-beer from Malt and Hops only, which they wou'd ſell for the Price of 8*s.* the Barrel of 40 Gallons; thus the Eſtabliſhment of even one Small-beer Brewery in *Dublin*, has drawn a Confeſſion from other Brewers, that they can manufacture Small-beer from Malt and Hops, and ſell the 40 Gallons for 8*s.* Experience therefore ſhews us now, that 8*s.* is a ſuffici-ent Rate for Small-beer, it therefore only now remains to ſhew, that the Brewers can by Law, ſell Small-beer at that Price.

The Rate of Small-beer being fixed at 6*s.* the 32 Gallons, it is clear that 40 Gallons muſt be rated at 7*s.* 6*d.* in the firſt inſtance.

The Rate of Small-beer has ever been conſidered in this Kingdom as the Price at which the Liquor is ſold, but altho' this has been the conſtant and undiſputed In-terpretation put upon the Law, yet I imagine that it will bear another, and if my Opinion be well founded, it will obviate effectually the Objection which is made to the Rate.

As I have already ſaid, the Rate of Small-beer has ever been conſidered as the ſelling Price, or in other Words, Small-beer has been rated at 6*s.* the Barrel, the Duty included; now in my Opinion, it ought to be rated at 6*s.* excluſive of the Duty, and for the follow-ing Reaſons.

The Words of the Act of Exciſe are, " *For every* " 32 *Gallons of Ale and Beer of above* 6s. *the Barrel* " *Price* &c. 2s. 6d, *and for every* 32 *Gallons of* 6s. " *Beer or Ale or under that Price* &c. 6*d.*"

The

The Words of this Act muſt allude to the Price of Beer and Ale as it ſtood at the Time the Act was agitated; until this Act paſſed into a Law, there was no Exciſe on Beer or Ale, and therefore when the Act mentioned the Price of Beer and Ale, and fixed on 6*s*. as the Rate which ſhould diſtinguiſh between the two Liquors, it muſt have meant 6*s*. excluſive of the Duty laid on by the Act, which Duty was not to take place, until the 25th. of *December* following, near ſix Months after the paſſing of the Act.

Next, becauſe the ſame Act of Exciſe immediately after where it fixes the Duty to be paid on Goods imported, which are not particularly rated in the Book of Rates annexed to that Act, or in that annexed to the Act of Cuſtoms ſays, "*That they ſhall be rated by the* "*Officer of Exciſe according to the higheſt Rate that the* "*ſaid Commodities ſhall* then *bear in the Market*," thereby clearly intending and expreſſing, that they ſhou'd at all Times be rated the Duty included, and pay Duty accordingly; whereas in the Clauſe rating Beer, there are no ſuch Words which wou'd have been inſerted there alſo, had the Law intended that the Duty ſhou'd be included in the Rate.

Next. becauſe if the Duty was included in the Rate, the Rate wou'd always be uncertain, and ſubject to be altered by every additional Duty laid on Beer, and of courſe, the more Duty was laid on, the lower the Rate wou'd be, which wou'd be unjuſt and abſurd; for it cannot be ſuppoſed, that the Act cou'd mean, that the Brewer ſhou'd ſell his Drink for 6*s*. the Barrel the Duty included, when the Duty was but 6*d*. a Barrel, and that he ſhou'd ſell it alſo for 6*s*. when the Duty was 9*d*. and as the Duty increaſes the ſtronger will be the Argument, and ſuppoſing the Duty to riſe to 6*s*. a Barrel, then if the preſent Conſtruction is the true one, the Brewer is to ſell his Small-beer for the very Sum which he pays to the King for the Duty.

The *Iriſh* Act of Exciſe is taken from the *Engliſh* Act for the ſame purpoſe, the Words of the *Engliſh* Act are "*For every Barrel of Beer or Ale above ſix Shillings* "*the Barrel*, &c. 1s. 3d, *for every Barrel of* 6s. *Beer* "*or Ale or under* &c. 3d," altho' the Word *Price* is not here inſerted, yet either that Word, or ſome other of equal Import is certainly underſtood, and the Senſe and Meaning of the whole Sentence is preciſely the ſame as that of our Act; now I find upon Application to the Exciſe Office in *London*, that they have always rated Small-beer at 6*s* excluſive of the Duty, which has confirmed me in the Opinion, that we have been in an Error in our Mode of rating Small-beer, for as we took our Act from theirs, and as the Words clearly mean the ſame Thing, and as ours is the Copy, it is but reaſonable to allow that their uniform Practice is the beſt Interpretation of the original Meaning and Intention of the Act, and it is very poſſible, that as our Revenue was farmed to three ſeveral Sets of Farmers, that ſome of them might have introduced this Variation from the *Engliſh* Practice for their own Profit and Emolument.

If the conſtruction of the Act be dubious, it ought to be interpreted in Favour of the Brewers, and therefore on the whole, I think Small-beer ought to be rated at 6*s*. the 32 Gallons excluſive of the Duty; if ſo, the Duty net at this Day of 32 Gallons is 8*d*. therefore the Brewers can at this Day ſell 32 Gallons for 6*s*. 8*d*. of courſe they can ſell 40 Gallons for 8*s*. $4\frac{1}{4}$*d*. net, this is the net Duty added to the Rate after deducting the Allowance made to the Brewers of $2\frac{1}{2}$ Gallons in 23, and alſo making Allowance for the alteration made in the Gallon for charging the additional Duties in Favour of the Brewer, for the groſs Duty of 40 Gallons without theſe Allowances is $11\frac{1}{2}$*d*. which being added to the Rate 7*s*. 6*d*. wou'd make 8*s*. $5\frac{1}{2}$*d*.

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On the whole, if the Brewers be enabled at this Day to ſell Small-beer at 8*s*. 4½*d*. and if Experience ſhews us that they can afford to ſell it at 8*s*. ſurely there cannot be any Reaſon for altering the Act of Exciſe for the purpoſe of giving a higher Rate to Small-beer.

On the other Hand, we have nothing to induce us to alter the Rate, except the bare Aſſertion of the Brewers that the Rate was too low; this Aſſertion was ſupported upon this Principle, that 6*s*. was too ſmall a Price for 40 Gallons of Small-beer. I have ſhewn, that 40 Gallons are certainly rated by Law at 7*s*. 6*d*. and I have endeavoured to prove, that this Rate is excluſive of the Duty, and that of courſe, they can ſell 40 Gallons for 8*s*. 4½*d*. as the Duty now ſtands, which is 2*s*. 4½*d*. more than they ſuppoſed they cou'd ſell it for.

I muſt alſo obſerve, that altho' this Argument was what the Brewers ultimately relied on to prevent the ſeparating of the Brewing Trades, yet it was not their firſt Argument. They ſet out, by declaring and aſſerting, that if the Trades were ſeparated, the Ale Brewery muſt be deſtroyed, as their only Profit was on Small-beer made from their Grains after extracting Ale; when this Aſſertion was confuted by the Anſwers already given in theſe Papers, they had recourſe to their preſent Ground. I think I may therefore ſuppoſe, either that they took up this Argument merely to anſwer their private Purpoſes, or that they were deceived themſelves; I think I am juſtified in the firſt Suppoſition, by their ſubſequent Conduct, and the alternative will not appear ill founded or unreaſonable, when it is recollected, that they were certainly either deceiving the Publick or deceived themſelves for a ſeries of Years, as to the Cauſes of the decline of the Brewery.

I have

I have now gone thro' the ſeveral Parts of this Subject, and have endeavoured to ſhew the real Cauſes of the decline of the Brewing Trade, and the means by which it may be reſtored to its former flouriſhing State, but as a minute inveſtigation of the Subject has obliged me to go into a great variety of Particulars, I ſhall in a few Words recapitulate the ſubſtance of my Argument, and then ſtate the Plan by which, in my opinion, the reſtoration of the Brewing Trade may be effected.

I ſet out by endeavouring to ſhew, that the Reaſons aſſigned for the decline of the Brewery, *viz.* the great increaſe in the Importation of Malt Liquors, and Conſumption of Spirits neither were, nor could have been the true Cauſes of it's declenſion.

I have mentioned what appeared to me to be the true Cauſe, *viz.* the reduction of the quality of Malt Liquors; I have endeavoured to prove, that this Reduction was occaſioned by the Brewers underſelling each other, untill they reduced the price of Ale to 18*s.* a Barrel, and by their then leſſening, in order to reimburſe themſelves, the quantum of Materials from which it was made.

I have explained the Frauds practiſed, ſhewn the magnitude of them, and their effect in reducing the quality of Malt Liquors; and I have then propoſed what appear to me to be the proper Remedies, *viz.* to reſtore the Quality of Malt Liquors, and to take away the inducement and the means of defrauding the Revenue.

The Mode I propoſe of doing the former is, by aſcertaining what the Price is at which a Brewer can really afford to ſell good Ale, allowing him a reaſonable profit,

and

and then to enact, that no Perſon ſhall ſell Ale under that price.

And for the latter, I have propoſed to ſeparate the Brewing Trade, and not to allow a Brewer of Ale to brew Small-beer, or the contrary.

In order to give theſe Remedies their proper effect, it will be neceſſary to enact by Law, that no Brewer ſhall exerciſe his Trade untill he ſhall have given Notice to the Collector of the Diſtrict in which he ſhall reſide, whether he intends to become a Brewer of Ale or Small-beer; and that if any Perſon, after he has given Notice that he means to brew Ale, ſhall make Small-beer, or the contrary, he ſhall be liable to a certain Fine or Penalty.

It will be neceſſary alſo to prohibit the uſe of Molaſſes, and all other Materials except Malt, Hops, Barm and Water: And to ſubject the Perſons ſelling, and the Perſons buying Ale, under a certain Price, to a certain Penalty.

The Conſequences expected are, that the raiſing of the price of Ale will enable the Brewers to make better Liquor, which will increaſe the Conſumption; and that the ſeparating of the Trades, and the prohibiting the uſe of improper Materials in brewing, will prevent the adulteration and reduction of Malt Liquors, and in a few Years, by preſerving the Purity and Quality of them, reſtore the Brewery to it's former Condition, and wean the People from the preſent immoderate uſe of ſpirituous Liquors.

A CALCU-

A CALCULATION to aſcertain the Profit on a Brewing of 63 Barrels of Ale, allowing 7 Stone of Malt to each Barrel of Ale, and 2 Pound of Hops to each Barrel of Malt, the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; and each Barrel of Ale to be ſold for 20*s.* without any Deduction.

	l.	*s.*	*d.*
To 441 Stone of Malt, at 1*s.* 1*d.* a Stone	23	17	9
To 73½ Pound of Hops, at 1*s.* 3*d.* a Pound	4	11	10½
To one Ton of Coals and Carriage home	0	18	0
To 1 Week's Wages of 5 Men, at different Rates, according to their Stations	1	17	0
To 1 Week's Wages of a head Brewer	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l.* a Year	2	17	8½
To Maintenance of three Horſes for 1 Week	1	4	0
To Caſk Expences for one Week	0	6	8
To Exciſe on 63 Barrels, at 5*s.* 1¼*d.* a Barrel, of 40 Gallons each	16	1	4¾
Firſt Coſt of this Brewing	52	14	4¾

To 63 Barrels of Ale, at 20*s.* a Barrel					63	0 0
To the Barm of ditto, at 1*s.* a Barrel					3	3 0
To 36 Barrels, 9 Stone of Grains of ditto, at 1*s.* 1*d.* *per* Barrel					1	19 9½
Total Produce of the Brewing					68	2 9½
Deduct the firſt Coſt					52	14 4¾
Remains Net Profit on this Brewing					15	8 4¾
So that one Brewing of 63 Barrels in the Week, would produce an Annual Profit of					801	16 7
If there be a ſecond Brewing in the Week, then that would produce alſo			15	8 4¾		
To which muſt be added all the Weekly Expences charged on the other ſide, *viz.*						
Wages			2	17 0		
Week's Rent and Taxes, *&c.*			2	17 8½		
Week's Maintenance of 3 Horſes			1	4 0		
Weekly Expence of Caſks			0	6 8		
Total groſs Profit of a 2d Brewing			22	13 9¼		
From this muſt be deducted			1	0 2		
Being an additional Expence on a 2d Brewing, ariſing from an additional Man	5*s.* 6*d.*					
An additional Horſe	8 0					
A further Expence on Caſks	6 8					

			Net Profit on a 2d Brewing -	21	13	7¼		
			Add Profit on 1ſt Brewing -	15	8	4¾		
			Total Net Profit on 2 Brewings in the Week -				37	2 0
			So that 2 Brewings of 63 Barrels each, in the ſame Week, will produce an Annual Profit of - - -				1929	4 0
			A 3d Brewing in the Week would alſo produce a groſs Profit of - -	22	13	9¼		
			From this muſt be deducted - - being additional Expence of Men, Horſes, and Caſks	2	13	10		
			Total Net Profit on the 3d Brewing -	19	19	11¼		
			Add the Profit on the 2 former Brewings	37	2	0		
		7 Stone, No. 1, to be ſold at 1*l.*	Total Profit on 3 Brewings in the Week - -				57	1 11¼
			So that 3 Brewings in the Week of 63 Barrels each, would produce an Annual Profit of - - -				2969	0 9

A CALCULATION to aſcertain the Profit on a Brewing of 63 Barrels of Ale, allowing 8 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each 12 Stone of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; and each Barrel of Ale to be ſold for 20*s.* without Deduction.

	l.	*s.*	*d.*
To 504 Stone of Malt, at 13*d.* Stone	27	6	0
To 84 Pound of Hops, at 1*s.* 3*d.* a Pound	5	5	0
To 1 Ton of Coals, and Carriage home	0	18	0
To 1 Week's Wages of 5 Men, at different Rates, according to their Stations	1	17	0
To 1 Week's Wages of a head Brewer	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l.* a Year	2	17	8½
To Maintenance of three Horſes, for 1 Week	1	4	0
To Caſk Expences, for 1 Week	0	6	8
To Exciſe on 63 Barrels of Ale, at 5*s.* 1¼*d.* a Barrel, of 40 Gallons			

				l.	*s.*	*d.*
To 63 Barrels of Ale, at 20*s.* a Barrel, of 40 Gallons				63	0	0
To the Barm of ditto				3	5	0
To 42 Barrels of Grains, at 1*s.* 1*d.* a Barrel				2	5	6
Firſt Produce of the Brewing				68	10	6
Deduct the firſt Coſt				56	15	9½
Net Profit to the Brewer on this Brewing				11	14	8¾
So that one Brewing of 63 Barrels in the Week would produce an Annual Profit of				610	5	11
A 2d Brewing in the Week would alſo produce				11	14	8¾
To which muſt be added all the Weekly Expences, charged on the other Side, *viz.*						
Weekly Wages			2 17 0			
Week's Rent and Taxes			2 17 8½			
Week's Maintenance of 3 Horſes			1 4 0			
Caſk Expences			0 6 8			
Total groſs Profit of a 2d Brewing in the Week			19 0 1¾			
From this muſt be deducted			1 0 2			
Being an additional Expence on a 2d Brewing, ariſing from an additional Man			5*s.* 6*d.*			

Barrel, of 40 Gallons each -	16	1	4¾	An additional Horſe -	8	0			
				A further Expence on Caſks	6	8			
Firſt Coſt of this Brewing -	56	15	9¼	Net Profit on the 2d Brewing -			17	19	11¼
				Add the Profit on the 1ſt Brewing -			11	14	8¾
				Total Profit on 2 Brewings in the Week -					29 14 8
				So that 2 Brewings of 63 Barrels each, in the ſame Week would produce an Annual Profit of - - -					1546 2 8
				A third Brewing in the Week would alſo produce a groſs Profit of -			19	0	1¼
				From this muſt be deducted - being additional Expence on Men, Horſes, and Caſks			2	13	10
				Total Net Profit on the 3d Brewing -			16	6	3¼
				Add Profit on the 2 former Brewings -			29	14	8
8 Stone, No. 2, to be ſold for 1*l.*				Total Profit on 3 Brewings in the Week -					46 0 11¼
				So that 3 Brewings of 63 Barrels each, in the ſame Week, would produce an Annual Profit of - - -					2394 8 9

N 2

A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound, each Barrel of Ale, to be sold at 20*s.* without any Deduction.

	l.	*s.*	*d.*
To 567 Stone of Malt, at 13*d.* a Stone -	30	14	3
To 94 Pound of Hops, at 1*s.* 3*d.* a Pound -	5	17	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates, according to their Stations -	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l.* a Year -	2	17	8½
To Maintenance of three Horses, for 1 Week	1	4	0
To the Expence of Casks for 1 Week -	0	6	8
To Excise on 63 Barrels of Ale, at 5*s.* 1½*d.* a Barrel, of 40 Gallons -	16	1	4¾

				l.	*s.*	*d.*
To 63 Barrels of Ale at 20*s.* a Barrel, of 40 Gallons - - -				63	0	0
To the Barm of ditto - -				3	8	3
To 47 Barrels, 3 Stone of Grains, at 13*d.* a Barrel - - - -				2	11	2¼
Total Produce of the Brewing -				68	19	5¼
Deduct the first Cost - -				60	16	6¼
Net Profit to the Brewer on this Brewing -				8	2	11
So that 1 Brewing of 63 Barrels in the Week, would produce an Annual Profit of -			-	423	11	8
A second Brewing in the Week, would produce also - - -	8	2	11			
To which must be added all the weekly Expences charged on the other Side, *viz.*						
Weekly Wages. -	2	17	0			
Week's Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horses	1	4	0			
Cask Expences - -	0	6	8			
Total gross Profit on a 2d Brewing in the week	15	8	3½			
From this must be deducted -	1	0	2			

Barrel, of 40 Gallons -	16	1	$4\frac{3}{4}$	From this muſt be deducted	-	1	0	2	

Firſt Coſt of 63 Barrels of Ale to the Brewer	60	16	$6\frac{1}{4}$	Being an additional Expence on a 2d Brewing, ariſing from an additional Man -	5s.	6d.				
				An additional Horſe -	8	0				
				A further Expence on Caſks -	6	8				
				Net Profit on the 2d Brewing -			14	8	$1\frac{1}{2}$	
				Add the Profit on the 1ſt Brewing -			8	2	11	
				Total Profit on two Brewings in the Week -						22 11 $0\frac{1}{2}$
				So that two Brewings of 63 Barrels each in the ſame Week, would produce an Annual Profit of - - -						1172 14 2
				A 3d Brewing in the Week, would alſo produce a groſs Profit of - -			15	8	$3\frac{1}{2}$	
				From this muſt be deducted - - being an additional Expence on Men, Horſes and Caſks			2	13	10	
				Total Net Profit on the 3d Brewing -			12	14	$5\frac{1}{2}$	
9 Stone, No. 3, to be ſold at 1l.				Add the Profit on the 2 former Brewings -			22	11	$0\frac{1}{2}$	
				Total Profit of 3 Brewings in the ſame Week -						35 5 6
				So that 3 Brewings of 63 Barrels each, in the ſame Week, would produce an Annual Profit of - - -						1834 6 0

A CALCULATION to aſcertain the Profit on 63 Barrels of Ale, allowing 10 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; each Barrel of Ale to be ſold for 20*s.* (to contain 40 Gallons) without any Deduction.

	l.	*s.*	*d.*
To 630 Stone of Malt, at 13*d.* a Stone -	34	2	6
To 126 Pound of Hops, at 1*s.* 3*d.* a Pound	7	17	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, according to their different Stations	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l.* a Year -	2	17	8½
To Maintenance of three Horſes, for 1 Week -	1	4	0
To 1 Week's Expences for Caſks, &c. -	0	6	8
Exciſe on 63 Barrels of Ale, at 5*s.* 1¼*d.* a Barrel, of 40 Gallons -	16	1	4¾

				l.	*s.*	*d.*
To 63 Barrels of Ale, at 20*s.* a Barrel, of 40 Gallons - - -				63	0	0
To the Barm of ditto - -				3	8	3
To 52½ Barrels of Grains, at 13*d.* a Barrel -				2	16	10½
Total Produce of this Brewing -				69	5	1¼
Deduct the firſt Coſt - -				66	4	9¼
Net Profit to the Brewer, on this Brewing				3	0	4¼
So that 1 Brewing of 63 Barrels in the Week, would produce an Aunual Profit of - -				156	18	5
A 2d Brewing in the Week would alſo produce - - -	3	0	4¼			
To which muſt be added all the Weekly Expences charged on the other Side, *viz.*						
Weekly wages -	2	17	0			
Week's Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horſes -	1	4	0			
Caſk Expences, *&c.* -	0	6	8			
Total groſs Profit on a 2d Brewing in the Week	10	5	8¾			
From this muſt be deducted -	1	0	2			

Firſt Coſt of 63 Barrels of Ale to the Brewer	66	4	9¼	Being an additional Expence on a 2d Brewing, ariſing from an additional Man -	5s.	6d.			
				An additional Horſe -	8	0			
				A further Expence on Caſks	6	8			
				Net Profit on a 2d Brewing -			9	5	6¾
				Add the Profit on the 1ſt Brewing -			3	0	4¼
				Total Profit on 2 Brewings in the Week -					12 5 11
				So that 2 Brewings of 63 Barrels each in the ſame Week, would produce an Annual Profit of - - -					639 7 8
				A 3d Brewing in the ſame Week would alſo produce a groſs Profit of -			10	5	8¾
				From this muſt be deducted -			2	13	10
				being an additional Expence on Men, Horſes, and Caſks					
				Total Net Profit on the 3d Brewing -			7	11	10¾
				Add the Profit on the 2 former Brewings			12	5	11
10 Stone, No. 4. to be ſold at 1*l.*				Total Profit on 3 Brewings in the Week -					19 17 9¾
				So that 3 Brewings of 63 Barrels each, in the ſame Week, would produce an Annual Profit of - - -					1034 6 3

A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 10 Stone, 11 Pounds of Malt to each Barrel of Ale, and 2 Pounds of Hops; the average Price of Malt being 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound; and each Barrel of Ale of 40 Gallons, to be sold for 20*s.* without any Deduction. This Calculation is made, allowing at the Rate of 9 Stone of Malt to every 32 Gallons.

	l.	*s.*	*d.*
To 679½ Stone of Malt, at 1*s.* 1*d.* a Stone -	36	16	1½
To 126 Pound of Hops, at 1*s.* 3*d.* a Pound -	7	17	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, according to their Stations -	1	17	0
To 1 Week's Wages to a head Brewer -	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l. per ann.* -	2	17	8½
To Maintenance of three Horses for 1 Week	1	4	0
To Cask Expences for 1 Week -	0	6	8
To Excise on 63 Barrels of Ale, at 5*s.* 1¾*d.* a Barrel, of 40 Gallons	16	1	4¾
First Cost of 63 Barrels	68	18	4¾

	l.	*s.*	*d.*
To 63 Barrels of Ale, at 20*s.* a Barrel, of 40 Gallons	63	0	0
To the Barm of ditto - - -	3	8	3
To 56 Barrels, 7 Stone and ½ of Grains, at 1*s.* 1*d.* per -	3	1	8
Total Produce of this Brewing - -	69	9	11
Deduct the first Cost - - -	68	18	4¾
Net Profit to the Brewer, on this Brewing -	0	11	6¼
So that one Brewing of 63 Barrels in the Week, would produce an Annual Profit of - -	30	1	3

A 2d Brewing in the Week, would also produce - - -	*l.*	*s.*	*d.*
	0	11	6¼
To which must be added all the Weekly Expences charged on the other Side, *viz.*			
Weekly wages - -	2	17	0
Week's Rent and Taxes -	2	17	8½
Week's Maintenance of 3 Horses -	1	4	0
Cask Expences -	0	6	8
Total gross Profit of a 2d Brewing in the week	7	16	10¾
From this must be deducted -	1	0	2

Being an additional Expence on a 2d Brewing, arising from an additional Man 5*s.* 6*d.*

First Coſt of 63 Barrels	68	18	$4\frac{3}{4}$	ing, ariſing from an additional Man	5s.	6d.	

This Calculation is made on a Suppoſition that the *Engliſh* and *Iriſh* Gallon is the ſame Meaſure, and that if it takes 9 Stone of Malt to make 32 Gallons of Porter, it will take 10 Stone 11 Pounds to make 40 Gallons of the ſame Strength. But the Fact is otherwiſe, for the *Engliſh* Gallon contains 282 Cubical Inches, the *Iriſh* only 217, 6 Cubical Inches; therefore 32 *Engliſh* Gallons make $41\frac{1}{2}$ *Iriſh* Gallons; and therefore the ſame Quantity of Malt, which makes 32 *Engliſh* Gallons of Porter, or one Barrel, will make $41\frac{1}{2}$ Gallons of *Iriſh*.

10 Stone 11 Pound, No. 5. to be ſold at 1*l*.

An additional Horſe -	8	0			
A further Expence on Caſks -	6	8			
Net Profit on the 2d Brewing -			6	16	$8\frac{3}{4}$
Add the Profit on the 1ſt Brewing -			0	11	$6\frac{1}{4}$
Total Profit on 2 Brewings in the week -					7 8 3
So that 2 Brewings of 63 Barrels each in the ſame week, would produce an Annual Profit of -					386 3 1
A 3d Brewing in the ſame week, would alſo produce a groſs Profit of - -			7	16	$10\frac{3}{4}$
From this muſt be deducted - being additional Expence on Men, Horſes and Caſks			2	13	10
Total Net Profit on a 3d Brewing -			5	3	$0\frac{3}{4}$
Add Profit on the two former Brewings -			7	8	3
Total Profit on 3 Brewings in the ſame week -					12 11 $3\frac{3}{4}$
So that 3 Brewings of 63 Barrels each, in the ſame week, would produce an Annual Profit of -					654 2 4

A CALCULATION to aſcertain the Profit on a Brewing of 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each Barrel of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound, and each Barrel of Ale to be ſold for 1*l.* 2*s.* 9*d.* without Deduction.

	l.	*s.*	*d.*
To 567 Stone of Malt, at 13*d.* a Stone -	30	4	3
To 94 Pound of Hops, at 1*s.* 3*d.* a Pound -	5	17	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, according to their Stations -	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l.* per Annum -	2	17	8½
To Maintenance of three Horſes, for 1 Week	1	4	0
Caſk Expences for one Week -	0	6	8
Exciſe on 63 Barrels of			

				l.	*s.*	*d.*
To 63 Barrels of Ale at 1*l.* 2*s.* 9*d.* a Barrel, of 40 Gallons - - -				71	13	3
To the Barm of ditto - -				3	8	3
To 47 Barrels, 3 Stone of Grains, at 13*d.* per Barrel -				2	11	2¼
Total Produce of the Brewing -				77	12	8¼
Deduct the firſt Coſt - -				60	16	6¼
Net Profit to the Brewer on this Brewing -				16	16	2
So that 1 Brewing of 63 Barrels in the Week, would produce an Annual Profit of - -				874	0	8
A ſecond Brewing in the Week, would alſo produce a groſs Profit of -	£16	16	2			
To which muſt be added all the weekly Expences charged on the other Side, *viz.*						
Weekly Wages. -	2	17	0			
Week's Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horſes	1	4	0			
Caſk Expences - -	0	6	8			

Ale, at 5*s.* 1½*d.* a Barrel, of 40 Gallons -	16	1	4¾	Total groſs Profit on a 2d Brewing -		24	1	6½	
				From this muſt be deducted -		1	0	2	
Firſt Coſt of 63 Barrels of Ale to the Brewer	60	16	6¼	Being an additional Expence on a 2d Brewing, ariſing from an additional Man -	5*s.* 6*d.*				
				An additional Horſe -	8 0				
				A further Expence on Caſks -	6 8				
				Net Profit on the 2d Brewing -		23	1	4½	
				Add the Profit on the 1ſt Brewing -		16	16	2	
				Total Profit on two Brewings in the Week -					39 17 6½
				So that two Brewings of 63 Barrels each in the ſame Week, would produce an Annual Profit of - - -					2073 12 2
9 Stone, No. 6, to be ſold at 1*l.* 2*s.* 9*d.*									

A CALCULATION to ascertain the Profit on 63 Barrels of Ale, allowing 10 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each Barrel of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; and each Barrel of Ale to be sold for 1*l.* 2*s.* 9*d.* without Deduction.

	l.	*s.*	*d.*
To 630 Stone of Malt, at 1*s.* 1*d.* a Stone	34	2	6
To 126 Pound of Hops, at 1*s.* 3*d.* a Pound	7	17	6
To 1 Ton of Coals, and Carriage home	0	18	0
To 1 Week's Wages of 5 Men, according to their Stations	1	17	0
To 1 Week's Wages of a head Brewer	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l. per ann.*	2	17	8½
To Maintenance of three Horses, for 1 Week	1	4	0
To 1 Week's Expence of Casks, *&c.*	0	6	8

	l.	*s.*	*d.*
To 63 Barrels of Ale, at 1*l.* 2*s.* 9*d.* a Barrel, of 40 Gallons	71	13	3
To the Barm of ditto	3	8	3
To 52 ½ Barrels of Grains, at 1*s.* 1*d.* a Barrel	2	16	10½
Total Produce of this Brewing	77	18	4½
Deduct the first Cost	66	4	9½
Net Profit to the Brewer, on this Brewing	11	13	7¼
So that one Brewing of 63 Barrels, would produce an Annual Profit of	607	7	5

A 2d Brewing in the Week, would also produce	*l.*	*s.*	*d.*
	11	13	7¼
To which must be added all the Weekly Expences charged on the other Side, *viz.*			
Weekly wages	2	17	0
Weekly Rent and Taxes	2	17	8½
Week's Maintenance of 3 Horses	1	4	0
Cask Expences, *&c.*	0	6	8

Excise on 63 Barrels of Ale, at 5s. 1¼d. a Barrel, of 40 Gallons -	16	1	4⅗	Total gross Profit on a 2d Brewing in the week		18	18	11¾	
				From this must be deducted -		1	0	2	
First Cost of 63 Barrels of Ale to the Brewer	66	4	9¼	Being an additional Expence on a 2d Brewing, arising from an additional Man	5s. 6d.				
				An additional Horse -	8 0				
				A further Expence on Casks	6 8				
				Net Profit on a 2d Brewing -		17	18	9¾	
				Add the Profit on the 1st Brewing -		11	13	7¼	
				Total Profit on 2 Brewings in the Week -					29 12 5
				So that 2 Brewings of 63 Barrels each, in the same Week, would produce an Annual Profit of - - -					1540 5 8
10 Stone, No. 7, to be sold at 1l. 2s. 9d.									

A CALCULATION to aſc[illegible]e Profit on 63 Barrels of Ale, allowing 9 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to [illegible] 12 Stone of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; each Ba[illegible] of Ale to be ſold at 1*l.* 3*s.* 4*d.* without Deduction.

	l.	*s.*	*d.*
To 567 Stone of Malt, at 13*d.* Stone -	30	14	3
To 94 Pound of Hops, at 1*s.* 3*d.* a Pound -	5	17	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, according to their different Stations	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l.* a Year -	2	17	8
To Maintenance of three Horſes, for 1 Week	1	4	0
To 1 Week's Expences for Caſks, *&c.* -	0	6	8
Exciſe on 63 Barrels of of Ale, at 5*s.* 1¼*d.* a			

				l.	*s.*	*d.*
To 63 Barrels of Ale, at 1*l.* 3*s.* 4*d.* a Barrel, of 40 Gallons - - -				73	10	0
To the Barm of ditto - -				3	8	3
To 47 Barrels, 3 Stone of Grains, at 1*s.* 1*d.* a Barrel				2	11	2¼
Total Produce of the Brewing -				79	9	5¼
Deduct the firſt Coſt - -				60	16	6½
Net Profit to the Brewer on this Brewing -				18	12	11
So that one Brewing of 63 Barrels in the Week would produce an Annual Profit of -				969	11	8
A 2d Brewing in the Week would produce alſo			18 12 11			
To which muſt be added all the Weekly Expences, charged on the other Side, *viz.*						
Weekly Wages - -			2 17 0			
Week's Rent and Taxes -			2 17 8½			
Week's Maintenance of 3 Horſes -			1 4 0			
Expence of Caſks. - -			0 6 8			
Total groſs Profit on a 2d Brewing -			25 18 3½			
From this muſt be deducted -			1 0 2			
Being an additional Expence on a 2d Brewing,						

Barrel, of 40 Gallons -	16 1 4¾		arising from an additional Man - 5s. 6d.		
First Coſt of 63 Barrels of Ale to the Brewer	60 16 6¼		An additional Horſe - 8 0		
			A further Expence on Caſks 6 8		
			Net Profit on the 2d Brewing -	24 18 1½	
			Add the Profit on the 1ſt Brewing -	18 12 11	
			Total Profit on 2 Brewings in the Week -		43 11 0½
			So that 2 Brewings of 63 Barrels each, in the ſame Week would produce an Annual Profit of - - -		2264 14 2
9 Stone, No. 8, to be ſold at 1l. 3s. 4d.					

A CALCULATION to aſcertain the Profit on a Brewing of 63 Barrels of Ale, allowing 10 Stone of Malt to each Barrel of Ale, and 2 Pounds of Hops to each Barrel of Malt; the average Price of Malt being 13*s.* a Barrel, and of Hops 1*s.* 3*d.* a Pound; each Barrel of Ale to be ſold for 1*l.* 3*s.* 4*d.* without Deduction.

	l.	*s.*	*d.*
To 630 Stone of Malt, at 1*s.* 1*d.* a Stone -	34	2	6
To 126 Pound of Hops, at 1*s.* 3*d.* a Pound -	7	17	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, according to their Stations -	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes of a Brewery, at 150*l. per ann.* -	2	17	8½
To Maintenance of three horſes for 1 Week -	1	4	0
To 1 Week's Expence for Caſks -	0	6	8
Exciſe on 63 Barrels of Ale, at 5*s.* 1¼*d.* a Barrel, of 40 Gallons -	16	1	4¾

				l.	*s.*	*d.*
To 63 Barrels of Ale, at 1*l.* 3*s.* 4*d.* a Barrel, of 40 Gallons - - -				73	10	0
To the Barm of ditto - -				3	8	3
To 52½ Barrels of Grains, at 13*d.* a Barrel -				2	16	10½
Total Produce of the Brewing -				79	15	1½
Deduct the firſt Coſt - -				66	4	9¾
Net Profit to the Brewer, on this Brewing				13	10	4¼
So that 1 Brewing of 63 Barrels in the Week, would produce an Annual Profit of - -				702	17	4
A 2d Brewing in the Week would alſo produce - - -			13 10 4¼			
To which muſt be added all the Weekly Expences charged on the other Side, *viz.*						
Weekly wages -		2 17 0				
Week's Rent and Taxes -		2 17 8½				
Week's Maintenance of 3 Horſes -		1 4 0				
Caſk Expences, *&c.* -		0 6 8				
Total groſs Profit on a 2d Brewing -			20 15 8¾			
From this muſt be deducted -			1 0 2			

First Coſt of 63 Barrels of Ale, to the Brewer	66	4	9¼	Being an additional Expence on a 2d Brewing, ariſing from an additional Man -	5s.	6d.		
				An additional Horſe -	8	0		
				A further Expence on Caſks	6	8		
				Net Profit on a 2d Brewing -		19 15	6¾	
				Add the Profit on the 1ſt Brewing -		13 10	4¼	
				Total Profit on 2 Brewings in the Week -				33 5 11
				So that 2 Brewings of 63 Barrels each in the ſame Week, would produce an Annual Profit of - - -				1731 5 6
10 Stone, No. 9, to be ſold at 1l. 3s. 4d.								

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A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small-beer to sell at 7*s* 6*d.* the 40 Gallons, without Deduction.

	l.	*s.*	*d*
To 189 Stone of Malt, at 13*d.* a Stone -	10	4	9
To 31 ½ Pound of Hops, at 1*s.* 3*d.* a Pound	1	19	4½
To a Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates -	1	17	0
To 1 Week's Wages to a head Brewer -	1	0	0
To 1 Week's Rent and Taxes, at 150*l.* a Year	2	17	8½
To Maintenance of three Horses, for 1 Week -	1	4	0
Cask Expences for one Week -	0	6	8
To Excise on 63 Barrels at 11½*d.* the 40			

	l.	*s.*	*d.*
To 63 Barrels of Small-beer, at 7*s.* 6*d.* the Barrel, of 40 Gallons - - -			23 12 6
To 15 Barrels, 9 Stone of Grains at 13*d.* per Barrel -			0 17 0¾
Total Produce - - -			24 9 6¾
Deduct the first cost - -			23 7 10½
Net Profit on this Brewing - - -			1 1 8¼
So that 1 Brewing in the Week, would produce an Annual Profit of - - -			56 7 10
A 2d Brewing in the Week would produce also - - -	1	1	8¼
To which must be added all the Weekly Expences charged on the other Side, *viz.*			
Weekly Wages -	2	17	0
Week's Rent and Taxes -	2	17	8½
Week's Maintenance of 3 Horses -	1	4	0
Cask Expences - -	0	6	8
Total gross Profit on a 2d Brewing -	8	7	1¾
From this must be deducted -	1	0	2

Gallons -	3	0	4½	being an additional Expence on a 2d Brewing, ariſing from an additional Man, - -	5s. 6d.				
First Coſt of 63 Barrels	23	7	10½	An additional Horſe -	8 0				
				A further Expence on Caſks	6 8				
				Net Profit on a 2d Brewing -		7	6	11$\frac{3}{5}$	
				Add the Profit on the 1ſt Brewing -		1	1	8$\frac{1}{4}$	
				Total Net Profit on 2 Brewings in the Week			-		8 8 8
				So that 2 Brewings of 63 Barrels each in the ſame Week, would produce an Annual Profit of - -		-			438 10 8
				A third Brewing in the Week would alſo produce a groſs Profit of - -		8	7	1$\frac{3}{5}$	
				From which muſt be deducted - being an additional Expence on Men, Horſes and Caſks		2	13	10	
SMALL-BEER.				Total Net Profit on a 3d Brewing -		5	13	3$\frac{3}{5}$	
3 Stone, No. 10, to be ſold at 7s. 6d.				Add the Profit on 2 former Brewings -		8	8	8	
				Total Net Profit on 3 Brewings in the Week			-		14 1 11$\frac{3}{4}$
				So that 3 Brewings of 63 Barrels each, in the ſame Week, would produce an Annual Profit of - -		-			733 0 9

A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pound of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small-beer to sell at 8*s.* a Barrel of 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 189 Stone of Malt, at 13*d.* a Stone -	10	4	9
To 31 ½ Pound of Hops, at 1*s.* 3*d.* a Pound -	1	19	4½
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates -	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes at 150*l.* a Year	2	17	8½
To Maintenance of three Horses, for 1 Week	1	4	0
Cask Expences for one Week -	0	6	8
To Excise on 63 Barrels at 11½*d.* the 40 Gallons - -	3	0	4½

				l.	*s.*	*d.*
To 63 Barrels of Small-beer, at 8*s.* a Barrel, of 40 Gallons - - -				25	4	0
To 15 Barrels, 9 Stone of Grains, at 13*d.* per Barrel -				0	17	0
Total Produce - - -				26	1	0¾
Deduct the first Cost - -				23	7	10½
Net Profit on this Brewing - - -				2	13	2¼
So that 1 Brewing in the Week, would produce an Annual Profit of - - - -				138	5	9
A second Brewing in the Week, would also produce - - -	£2	13	2¼			
To which must be added all the weekly Expences charged on the other Side, *viz.*						
Weekly Wages. -	2	17	0			
Week's Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horses	1	4	0			
Cask Expences - -	0	6	8			
Total gross Profit on a 2d Brewing -	9	18	6¾			
From which must be deducted -	1	0	2			

				Being an additional Expence on a 2d Brewing,				
Firſt Coſt of 63 Barrels	23	7	10½	ariſing from an additional Man -	5s.	6d.		
				An additional Horſe -	8	0		
				A further Expence on Caſks -	6	8		
				Net Profit on a 2d Brewing -	8	18	4¾	
				Add the Profit on the 1ſt Brewing -	2	13	2¼	
				Total Net Profit on 2 Brewings in the Week -				11 11 7
				So that two Brewings in the Week, of 63 Barrels each would produce an Annual Profit of -				602 2 4
				A 3d Brewing in the Week would alſo produce a groſs Profit of -	9	18	6¾	
				From which muſt be deducted - being additional Expence of Men, Horſes, and Caſks	2	13	10	
3 Stone, No. 11, to be ſold at 8s.				Total Net Profit on a 3d Brewing -	7	4	8¾	
				Add the Profit on 2 former Brewings -	11	11	7	
				Total Net Profit on 3 Brewings in the Week -				18 16 3¾
				So that 3 Brewings in the Week, of 63 Barrels each, would produce an Annual Profit of -				978 8 3

A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small-beer to ſell at 9*s.* the 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 189 Stone of Malt, at 1*s.* 1*d.* a Stone -	10	4	9
To 31½ Pound of Hops, at 1*s.* 3*d.* a Pound -	1	19	4½
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates -	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes at 150*l.* a Year	2	17	8½
To Maintenance of three Horſes, for 1 Week	1	4	0
To Caſk Expences for 1 Week -	0	6	8
To Exciſe on 63 Barrels at 11½*d.* the 40 Gallons -	3	0	4½

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
To 63 Barrels of Small-beer, at 9*s.* the Barrel, of 40 Gallons - - - -				28	7	0
To 15 Barrels 9 ſtone of Grains, at 13*d.* per Barrel -				0	17	0¾
Total Produce - - -				29	4	0¾
Deduct the firſt Coſt - - - -				23	7	10½
Net Profit on this Brewing - -				5	16	2¼
So that one Brewing in the week, would produce an Annual Profit of - - -				302	2	10
A 2d Brewing in the Week, would alſo produce - - - -	5	16	2¼			
To which muſt be added all the Weekly Expences charged on the other Side, *viz.*						
Weekly wages - -	2	17	0			
Weekly Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horſes -	1	4	0			
Caſk Expences -	0	6	8			
Total groſs Profit on a 2d Brewing -	13	1	6¾			
From which muſt be deducted -	1	0	2			

First Coſt of 63 Barrels	23	7	10$\frac{1}{7}$	Being an additional Expence on a 2d Brewing, ariſing from an additional Man	5s.	6d.		
				An additional Horſe -	8	0		
				A further Expence on Caſks	6	8		
				Net Profit on a 2d Brewing. -		12 1	4$\frac{3}{7}$	
				Add the Profit on the 1ſt Brewing -		5 16	2$\frac{1}{7}$	
				Total Profit on 2 Brewings in the Week -				17 17 7
				So that 2 Brewings of 63 Barrels each, in the ſame Week, would produce an Annual Profit of - - -				929 15 5
				A 3d Brewing in the week, would alſo produce a groſs Profit of -		13 1	6$\frac{3}{7}$	
				From which muſt be deducted - - being an additional Expence on Men, Horſes, and Caſks		2 13	10	
				Total Net Profit on a 3d Brewing -		10 7	8$\frac{3}{7}$	
3 Stone, No. 12, to be ſold at 9s.				Add the Profit on the 2 former Brewings		17 17	7	
				Total Net Profit on 3 Brewings in the week -				28 5 3$\frac{3}{7}$
				So that 3 Brewings in the week of 63 Barrels each, would produce an Annual Profit of -				1469 18 5

A CALCULATION on 63 Barrels of Small-beer, allowing 3 Stone of Malt to each Barrel of Beer, and 2 Pound of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small-beer to sell at 10*s.* the 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 189 Stone of Malt, at 13*d.* a Stone -	10	4	9
To 31 ½ Pound of Hops, at 1*s.* 3*d.* a Pound -	1	19	4½
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates -	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes at 150*l.* a Year	2	17	8½
To Maintenance of three Horses, for 1 Week	1	4	0
To Cask Expences for 1 Week -	0	6	8
To Excise of 63 Barrels at 11½*d.* the 40 Gallons	3	0	4½

				l.	*s.*	*d.*
To 63 Barrels of Small-beer, at 10*s.* the Barrel, of 40 Gallons - - -				31	10	0
To 15 Barrels, 9 Stone of Grains, at 1*s.* 1*d.* a Barrel				0	17	0¾
Total Produce - -				32	7	0¾
Deduct the first Cost - -				23	7	10½
Net Profit on this Brewing - -				8	19	2¼
So that one Brewing in the Week, would produce an Annual Profit of - -				465	17	9
A 2d Brewing in the Week would produce also		8	19	2¼		
To which must be added all the Weekly Expences, charged on the other Side, *viz.*						
Weekly Wages - -	2	17	0			
Weekly Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horses -	1	4	0			
Cask Expences - -	0	6	8			
Total gross Profit on the 2d Brewing -		16	4	6¾		

First Coſt of 63 Barrels		23	7	10½	From which muſt be deducted -	1	0	2			
					Being an additional Expence on a 2d Brewing,						
					ariſing from an additional Man - 5s. 6d.						
					An additional Horſe - 8 0						
					A further Expence on Caſks - 6 8						
					Net Profit on a 2d Brewing -	15	4	4¾			
					Add the Profit on the 1ſt Brewing -	8	19	2¼			
					Total Net Profit on 2 Brewings in the Week -				24	3	7
					So that two Brewings of 63 Barrels each in the ſame Week, would produce an Annual Profit of - - -				1257	6	4
					A 3d Brewing in the Week, would produce alſo a groſs Profit of - -	16	4	6¾			
					From which muſt be deducted - - being additional Expence on Men, Horſes and Caſks	2	13	10			
					Total Net Profit on a 3d Brewing -	13	10	8¾			
3 Stone, No. 13, to be ſold at 10s.					Add the Profit on the 2 former Brewings -	24	3	7			
					Total Net Profit on 3 Brewings in the Week -				37	14	3¾
					So that 3 Brewings of 63 Barrels each, in the ſame Week, would produce an Annual Profit of - - -				1961	4	3

A CALCULATION on 63 Barrels of Small-Beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small-Beer to ſell at 7*s.* 6*d.* the 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 252 Stone of Malt, at 1*s.* 1*d.* a Stone -	13	13	0
To 42 Pound of Hops, at 1*s.* 3*d.* a Pound -	2	12	6
To 1 Ton of Coals, and Carriage home -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes, at 150*l. per ann.* - -	2	17	8½
To Maintenance of three Horſes for 1 Week -	1	4	0
To Caſk Expences for 1 Week - -	0	6	8
To Exciſe on 63 Barrels, at 11½*d.* the 40 Gallons	3	0	4½
First Coſt of 63 Barrels -	27	9	3

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
To 63 Barrels of Small-Beer, at 7*s.* 6*d.* a Barrel, of 40 Gallons - - -				23	12	6
To 21 Barrels of Grains, at 1*s.* 1*d.* a Barrel -				1	2	9
Total Produce - - -				24	15	3
First Coſt - - -				27	9	3
Loſs on 1 Brewing in the Week - -				2	14	0
On a 2d Brewing there would be a Loſs alſo of -				2	14	0
Total Loſs on 2 Brewings in the Week - -				5	8	0
But on the 2d Brewing there will be a Saving of the ſeveral weekly Expences charged on the other Side, *viz.*	*l.*	*s.*	*d.*			
Weekly Wages - -	2	17	0			
Week's Rent and Taxes -	2	17	8½			
Week's Maintenance of 3 Horſes -	1	4	0			
Caſk Expences - -	0	6	8			
Amounting to - -				7	5	4½
So that there will be actual Gain on the 2 Brewings - - -				1	17	4½
From which muſt be deducted -				1	0	2

	Being an additional Expence on a 2d Brewing, arising from an additional Man - 5s. 6d.		
	An additional Horse - 8 0		
	A further Expence on Casks - 6 8		
	Net Profit on a 2d Brewing - -		0 17 2½
	So that two Brewings in the same Week, of 63 Barrels each, would produce an Annual Profit of - - - -		44 14 10
	A 3d Brewing would also produce a gross Profit of - - - -		1 17 4½
	But there will be an Expence on this Brewing of - - - - being the additional Expence of Men, Horses and Casks		2 13 10
	So there will be a Loss on the Brewing of		0 16 5½
	Which would be an Annual Loss of - -		42 15 10
4 Stone, No. 14, to be sold at 7s. 6d.	Total Annual Profit on the two former Brewings - - - -		44 14 10
	Annual Loss on the 3d Brewing - -		42 15 10
	Total Annual Profit on 3 Brewings of 63 Barrels each, in the same Week - -		1 19 0

A CALCULATION on 63 Barrels of Small-Beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel; and Hops 1*s.* 3*d.* a Pound. The Small-Beer to ſell at 8*s.* the 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 252 Stone of Malt, at 1*s.* 1*d.* a Stone	13	13	0
To 42 Pound of Hops, at 1*s.* 3*d.* a Pound	2	12	6
To 1 Ton of Coals, and Carriage home	0	18	0
To 1 Week's Wages of 5 Men, at different Rates	1	17	0
To 1 Week's Wages of a head Brewer	1	0	0
To 1 Week's Rent and Taxes, at 150*l. per ann.*	2	17	8½
To Maintenance of three Horſes for 1 Week	1	4	0
To Caſk Expences for 1 Week	0	6	8
To Exciſe of 63 Barrels, at 11½*l.* the 40 Gallons	3	0	4½
Firſt Coſt of 63 Barrels	27	9	3

	l.	*s.*	*d.*
To 63 Barrels of Small-Beer, at 8*s.* the Barrel, of 40 Gallons	25	4	0
To 21 Barrels of Grains, at 1*s.* 1*d.* per	1	2	9
Total Produce	26	6	9
The Firſt Coſt	27	9	3
Loſs on 1 Brewing in the Week	1	2	6
Loſs on a 2d Brewing in the Week	1	2	6
Total Loſs on 2 Brewings in the Week	2	5	0

But on the 2d Brewing there will be a Saving of the ſeveral Weekly Expences charged on the other Side, *viz.*

	l.	*s.*	*d.*
Weekly Wages	2	17	0
Week's Rent and Taxes	2	17	8½
Week's Maintenance of 3 Horſes	1	4	0
Caſk Expences	0	6	8
Amounting to	7	5	4½
So that there will be an actual Profit on the 2 Brewings of	5	0	4½
From which muſt be deducted	1	0	2

		Being an additional Expence on a 2d Brewing, arising from an additional Man - 5s. 6d.			
		An additional Horse - 8 0			
		A further Expence on Casks - 6 8			
		Net Profit on a 2d Brewing - - -		4 0 2½	
		So that 2 Brewings in the Week would produce an Annual Profit of - - -		208 10 10	
		A 3d Brewing would also produce a gross Profit of - - - -		5 0 4½	
4 Stone, No. 15, to be sold at 8s.		But there will be an Expence on this Brewing of - being an additional Expence of Men, Horses and Casks		2 13 10	
		Total Net Profit on a 3d Brewing in the Week -		2 6 6½	
		Add the Profit on the 2d Brewing - -		4 0 2½	
		Total Net Profit on 3 Brewings in the Week -		6 6 9	
		So that 3 Brewings in the Week, of 63 Barrels each, would produce an Annual Profit of -		329 11 0	

A CALCULATION on 63 Barrels of Small-Beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pounds of Hops to each 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small Beer to sell at 9*s.* the 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 252 Stone of Malt, at 1*s.* 1*d.* a Stone -	13	13	0
To 42 Pound of Hops, at 1*s.* 3*d.* a Pound -	2	12	6
To 1 Ton of Coals and Carriage Home -	0	18	0
To 1 Week's Wages of 5 Men at different Rates	1	17	0
To 1 Week's Wages of a head Brewer -	1	0	0
To 1 Week's Rent and Taxes at 150*l.* a Year	2	17	8½
To Maintenance of three Horses for 1 Week -	1	4	0
To Cask Expences for 1 Week - - -	0	6	8
Excise on 63 Barrels at 11½ the 40 Gallons -	3	0	4½

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
To 63 Barrels of Small-beer, at 9*s.* the Barrel of 40 Gallons - - - -				28	7	0
To 21 Barrels of Grains at 13*d.* per Barrel - -				1	2	9
Total Produce - - -				29	9	9
Deduct the first Cost - - -				27	9	3
Net Profit on this Brewing - -				2	0	6
So that 1 Brewing of 63 Barrels in the Week wou'd produce an Annual Profit of - -				105	0	6
A second Brewing in the Week would also produce - - - -	2	0	6			
To which must be added the Weekly Expences charg'd on the other Side, *viz.*						
Weekly Wages - -	2	17	0			
Weekly Rent and Taxes -	2	17	8½			
Weekly Maintenance of 3 Horses	1	4	0			
Expence of Casks - -		6	8			
Total gross Profit on a 2d. Brewing -	9	5	10½			

				From which muſt be deducted -		1	0	2	
Firſt Coſt of 63 Barrels -	27	9	3	Being an additional Expence on a 2d Brewing,					
				ariſing from an additional Man - 5*s.* 6*d.*					
				An additional Horſe - 8 0					
				A further Expence on Caſks - 6 8					
				Net Profit on a 2d. Brewing - -		8	5	8½	
				Add the Profit on the 1ſt Brewing -		2	0	6	
				Total Net Profit on 2 Brewings -		-			10 6 2½
				So that 2 Brewings in the Week wou'd pro-					
				duce an Annual Profit of - -		-			536 2 10
				A 3d. Brewing in the Week, wou'd alſo pro-					
				duce a groſs Profit of - -		9	5	10½	
				From which muſt be deducted - -		2	13	10	
4 Stone, No 16. to be				being an additional Expence of Men, Horſes, &c.					
ſold at 9*s.*				Net Profit on a 3d. Brewing - -		6	12	0½	
				Add the Profit on 2 former Brewings		10	6	2½	
				Total Net Profit on 3 Brewings in the Week - -					16 18 3
				So that 3 Brewings in the Week, of 63 Barrels each					
				wou'd produce an Annual Profit of - -					879 8 0

A CALCULATION on 63 Barrels of Small-beer, allowing 4 Stone of Malt to each Barrel of Beer, and 2 Pound of Hops to every 12 Stone of Malt; the average Price of Malt to be 13*s.* a Barrel, and Hops 1*s.* 3*d.* a Pound. The Small-beer to ſell at 10*s.* the 40 Gallons, without Deduction.

	l.	*s.*	*d.*
To 252 Stone of Malt, at 1*s.* 1*d.* a Stone -	13	13	0
To 42 Pound of Hops, at 1*s.* 3*d.* a Pound -	2	12	6
To 1 Ton of Coals and Carriage home - -	0	18	0
To 1 Week's Wages of 5 Men, at different Rates - -	1	17	0
To 1 Week's Wages of a head Brewer - -	1	0	0
To 1 Week's Rent and Taxes at 150*l.* a Year	2	17	8½
To Maintenance of three Horſes for 1 Week	1	4	0
To Caſk Expences for 1 Week - -	0	6	8
To Exciſe on 63 Barrels at 11½ the 40 Gallons	3	0	4½

				l.	*s.*	*d.*
To 63 Barrels of Small-beer, at 10*s.* a Barrel of 40 Gallons - - - -				31	10	0
To 21 Barrels of Grains, at 13*d.* a Barrel - -				1	2	9
Total Produce - -				32	12	9
Deduct the firſt Coſt - - -				27	9	3
Net Profit on this Brewing - -				5	3	6
So that 1 Brewing in the Week wou'd produce an Annual Profit of - - -				269	2	0
A 2d Brewing in the Week wou'd alſo produce			5 3 6			
To which muſt be added all the Weekly Expences charg'd on the other Side, *viz*						
Weekly Wages - -		2 17 0				
Weekly Rent and Taxes -		2 17 8½				
Week's Maintenance of 3 Horſes		1 4 0				
Caſk Expences - -		6 8				
Total groſs Profit on a 2d Brewing -	12	8	10½			

at 11½ the 40 Gallons	3	0	4½	Total gross Profit on a 2d Brewing	-	12	8	10½		

				From which must be deducted	-	1	0	2		
First Cost of 63 Barrels.	27	9	3	Being an additional expence on a 2d Brewing, arising from an additional Man	5s. 6d.					
				An additional Horse	- 8 0					
				A further Expence on Casks	6 8					
				Net Profit on a 2d Brewing	-	11	8	8½		
				Add the Profit on the first Brewing	-	5	3	6		
				Total Net Profit on 2 Brewings in the Week	-				16	12 2½
				So that 2 Brewings of 63 Barrels each, in the same Week, would produce an Annual profit of	- - - -				863	14 10
				A 3d Brewing in the Week, would also produce a gross Profit of	- -	12	8	10½		
				From which must be deducted being an additional Expence on Men, Horses, and Casks	-	2	13	10		
				Total Net Profit on a 3d Brewing	-	9	15	0½		
4 Stone, No. 17, to be sold at 10s.				Add the Profit on the 2 former Brewings		16	12	2½		
				Total Net Profit on 3 Brewings in the Week	-				26	7 3
				So that 3 Brewings in the week of 63 Barrels each, would produce an Annual Profit of	-				1370	17 0

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REPORT

FROM THE

Ireland.-Part.III. H. of C.-Repts of Ctes.

COMMITTEE

Appointed to take into CONSIDERATION the

PETITION

OF THE

MASTER, WARDENS, and Brethren

OF THE

Corporation of BREWERS, &c.

REPORTED,

WEDNESDAY, the 10th *November*, 1773.

BRITISH MUSEUM

REPORT

FROM THE

COMMITTEE, &c.

Mr. *Speaker*,

THE Committee appointed to take into Conſideration, the Petition of the Maſter, Wardens and Brethren of the Corporation of Brewers and Malſters of *Dublin*, have met, and examined the Matters to them referred, and have ordered me to Report the ſame as it appeared to them.

The Committee began their Enquiry by calling on the Examinator of the Exciſe, for an Account of the Produce of the Revenue upon Beer and Ale for the laſt Ten Years, a Return of which was made, and is annexed to this Report, upon which Return your Committee obſerve, that within the ſaid Period, there has been a Diminution and Loſs in the ſaid Revenue, of no leſs than 51,463*l.* 10*s.* 6*d.* a Year, and this not owing to any temporary Accident, but to a gradual Decay in

the Trade. And your Committee obſerve, that at preſent, in a great Part of this Kingdom, the whole Duty upon Beer and Ale, does not Amount to the Expence of collecting the ſame.

Your Committee alſo called upon the Examinator of the Cuſtoms, for an Account of the Quantity of Malt Liquors imported within the ſame Period, which is alſo annexed to this Report, by which it appears that the Quantity thereof has gradually increaſed from about 28,935 Barrels, to 58,675 Barrels, and your Committee have Reaſon to apprehend from the Evidence herein after mentioned, that had not the laſt Year been remarkable for a Scarcity of Corn in *England*, and ſome Diſtreſs in the Brewery there, the Importation would have exceeded 100,000 Barrels, and to this Increaſe of Importation, your Committee attribute in a great Meaſure the Decreaſe in the ſaid Revenues of Beer and Ale.

Your Committee then examined Mr. *George Thwaites*, Maſter of the Corporation of Brewers, in the City of *Dublin*, who informed your Committee that he had been Thirty-four Years a Brewer in *Dublin*; that when he commenced, the Trade was conſidered as one of the moſt lucrative in the City; that within his Memory there were Seventy Breweries in *Dublin*, but at preſent there are not above Thirty, and that he does not believe any Brewer in *Dublin* has *fairly* made any conſiderable Profit for the laſt Seven Years. That he believed many of the Brewers would quit the Trade, if they could get in their Debts, and ſell their Breweries and Utenſils for what they originally coſt. That he believed that One-fourth of the Brewers of this City, honeſt induſtrious Men, have failed within theſe laſt Ten Years, owing to the increaſed Price of Malt, Hops, Fire and Labour of all kinds, while at the ſame Time the Brewer is prevented from raiſing the Price of his Liquor in the ſame Proportion; and conſequently to

ſave

ſave himſelf, is obliged to leſſen the Quantity of Malt and Hops; from whence the Liquor is leſs agreeable and nouriſhing for the People: That this has thrown them into the exceſſive Uſe of Spirituous Liquors, the Conſequence of which is a total Depravation of the Manners of the lower Claſs. That he remembers when he went into Trade the Journeymen of *Dublin* were a ſober, induſtrious, thriving People, who of an Evening uſed to content themſelves with a Pot of comfortable Ale; that at preſent they are the moſt enfeebled, wretched Set of Creatures he ever ſaw, almoſt always intoxicated with Dram-drinking. Being aſked why the Brewers could not raiſe the Price of Malt Liquors, as the Materials increaſed in Price, and continue to make a wholeſome, comfortable Liquor; he ſaid that if they raiſed the Price of their Ale, in the ſmalleſt Degree, the Publicans would ſell nothing but Porter, and the whole Trade of Brewing in *Dublin*, and conſequently the Revenue ariſing from it would fall to the Ground. That at preſent the Publicans had a greater Profit in ſelling Porter than in ſelling Ale; and that the Brewers inſtead of raiſing the Prices were obliged to lower them. And in order to induce the Publicans to deal at all with them, were forced to give them one Barrel free for every Twenty, and alſo half a Guinea upon the Sale of every Score, that in Fact they received but about eighteen Shillings for every Barrel of Ale of forty Gallons, which is the meaſure of the *Dublin* Barrel, and out of this they paid nearly five Shillings and ſix Pence Duty to the Crown. He ſays that laſt Year's Barley was remarkably dear and ſcarce in *England*, and that the Brewing Trade in general there was during that Time a loſing Trade, and Malt being above twelve Shillings a Barrel, the Brewer did not receive the uſual Bounty of one Shilling *Engliſh* on the Exportation of his Porter. That notwithſtanding all theſe Diſadvantages, the Porter Brewers were able to increaſe the Importation into this Kingdom, from Forty-ſeven Thou-

ſand Seven Hundred and Thirty-five, the Quantity imported in 1772, to Fifty-eight Thouſand Six-hundred and Seventy-five Barrels. Believes, that if laſt Year had been favourable to the Growth of Barley, and the Premiums had been obtained, the Quantity would have increaſed prodigiouſly. He apprehends, that if ſome Steps be not taken, to encourage the Brewing Trade of this Kingdom, ſo long on the decline, that the Trade, and the Agriculture, and Revenue are in Danger of Ruin, from the increaſed Importation of foreign Malt Liquors. Is acquainted with the Trade of importing Porter, has himſelf imported many Thouſand Barrels; when the *Engliſh* Brewer ſhips his Porter for *Ireland*, he draws back Eight Shillings *Engliſh*, which is the whole of the Duties paid there, on Malt, Hops and for Inland Exciſe; and when Malt is at Twenty-four Shillings the Quarter, or under, he receives a Bounty of One Shilling *Engliſh* a Barrel, on his Malt Liquor; on Importation into this Kingdom, he pays ſomething leſs than Fifteen Pence *Iriſh* per Barrel, from whence deducting the ſaid Bounty of One Shilling *Engliſh*, the Remainder is about Two Pence a Barrel, which is the whole of what imported Porter pays in *England* and *Ireland*, while on the other Hand, the *Iriſh* Brewer pays near Five Shillings and Six-pence per Barrel, a Difference under which no Trade can ſubſiſt. The Conſequence is, that by this Means the *Engliſh* Brewer can afford to ſell his Porter cheaper here than in *England*, or than the *Iriſh* Brewer can poſſibly brew it. Being aſked, whether the Importers of Porter paid the full legal Duties for the Quantity imported, he anſwered he believed not, Porter is rated in the Cuſtoms, at One Shilling in the Pound on the Value as ſworn to, and the Hogſhead of Porter is conſidered as equal to Two Barrels, that Quantity is now ſold to the wholeſale Merchant (if he ſhould chooſe to purchaſe it) the Hogſhead included, at Fifty-eight Shillings *Iriſh*, from which deducting the Duty of Two Shillings and Six

Pence

Pence, there remains Fifty-five Shillings and Six Pence. Notwithſtanding which it is always entered in the Cuſtoms, at the Rate of Forty Shillings only, by the Hogſhead, and pays the Duty of Cuſtoms accordingly. He added, that the *London* Brewers have now nearly engroſſed the whole Trade in *Dublin*, and ſend their own Factors to ſell here to the Retailers; believes they have done the ſame in *Cork*, and other great Cities, by which Means, having engroſſed the Profits of the Trade, which Merchants formerly had, they have been enabled to lower the Price. The *Iriſh* Merchant uſed to purchaſe theſe Liquors by an Exchange of Commodities, but the Factors now take nothing but ready Money.

Mr. *Andrews* a conſiderable Brewer, informed the Committee, That on Account of the great Advantages the *Engliſh* Brewer had over the *Iriſh*, he was minded himſelf to have ſet up a Brewery at *Holyhead*, for the ſupply of the City of *Dublin*; that it would have been more to his advantage than to brew here, and that he could underſell the *Iriſh* Brewers; though he muſt admit, his ſo doing would be of great Injury to the Revenue of *Ireland*, and the Agriculture thereof, but could not get a Brewery ready built at *Holyhead*, would have built one, but that he thought that the Inequality of the Laws, and the Severity of them to this Kingdom, muſt neceſſarily produce a Change, and then all the Money he ſhould lay out in Building would be loſt.

Mr. *Arthur Guineſs* another conſiderable Brewer, confirmed the Evidence given by Mr. *Andrews*, and Mr. *Thwaites*, and further ſay'd, that he alſo had intended to ſet up a Brewery at *Carnarvon*, or *Holyhead*, if he could get a Brewery ready built there. That he went to *Wales* in ſearch of a Brewery, and that he would at this Day ſettle there, and build a Brewery, if he

could

could be aſſured that the Laws would ſtand as they are, for Seven Years.

All which is ſubmitted by your Committee to the Houſe.

N°. I.

No. I.

The PRODUCE of the INLAND EXCISE upon BEER and ALE for 11 Years ending at *Lady-day*, 1772.

DISTRICTS.	1762.	1763.	1764.	1765.	1766.	1767.	1768.	1769.	1770.	1771.	1772.
Armagh - -	3141 3 8¾	2947 — 5½	2425 3 2¾	2054 7 —	2105 9 10¾	2304 5 10½	2456 7 8¾	2115 6 10½	1265 17 1¼	1276 16 3	
Athlone - -	1235 17 5½	1406 13 6½	1136 14 5	1005 1 7¾	863 2 4¾	875 14 3	827 10 8	743 9 1¾	605 16 2½	607 8 8	
Baltimore - -	218 10 7¾	149 5 11¼	162 15 10½	172 16 3¾	182 18 8¾	173 16 4½	149 19 7¾	131 17 3¾	107 5 11¼	116 16 —	
Cavan - - -	947 10 9½	807 9 10½	826 6 4½	861 12 10	783 7 5½	842 — 7¾	839 9 2¼	663 12 10¾	371 4 9½	362 19 2	
Clonmell - -	1865 7 3¾	1839 18 1¾	1813 19 8¾	1838 — 11¾	1946 15 4¾	1943 1 3¼	1883 10 8	1607 9 9	1288 9 11	1253 3 10¼	
Coleraine - -	1318 17 4½	1156 1 9½	794 17 7¼	602 5 4½	682 1 8½	655 13 —¾	831 15 8	666 3 —¾	384 6 8¾	374 — 7¼	
Cork - - -	18852 17 1	17771 5 —½	16838 13 —	16412 17 2½	15448 — 8	13269 13 4¾	14269 7 6¼	12958 — 3¾	11053 3 8¾	10631 14 5	
Dingle - - -	104 14 4	113 — 11	101 7 10½	104 18 11½	78 19 1½	71 13 8½	69 2 2¼	74 6 11¾	47 1 8¾	37 5 1¾	
Donaghadee -	556 8 4	432 13 1	346 2 6½	290 — 3	310 15 —½	251 1 5½	279 16 —	264 2 2¾	229 16 4¼	288 3 5¾	
Drogheda - -	1105 9 10½	1090 14 8	992 — 6¾	930 8 1¼	1142 17 4½	2256 19 2	2052 4 3	1880 16 10¾	1502 — 4¾	1186 3 3¼	
Dublin City -	73145 14 3¾	76491 9 5¾	69524 3 6¾	68677 — 3½	68320 16 2½	60865 13 3½	60557 — 3¼	57832 19 —	49185 16 6	48624 5 5	
Ditto County	717 8 —	731 7 6	869 11 —	905 2 11¾	904 6 6	817 19 9¾	857 17 1¼	784 15 7¾	644 — 11¾	690 10 —¾	
Dundalk - -	2291 8 6½	2032 5 7	2040 1 6½	2008 2 9¾	2138 10 3¾	1939 6 —	2197 12 6	2111 6 5	1430 5 —¾	1254 2 3¼	
Ennis - - -	378 6 8¼	314 19 4½	317 14 9¾	276 19 7½	252 9 9½	273 10 4	268 18 1½	261 5 1¾	215 6 1½	192 10 4½	
Foxford - -	584 17 11¼	517 13 5	494 4 9	430 6 2	371 3 9½	461 16 4	458 5 6	408 9 9½	285 1 4¼	308 14 11	
Galway - -	595 13 6¼	614 10 5¼	653 16 4½	637 1 3½	515 — 4½	519 12 5	581 16 4¾	476 18 7¾	385 3 2	411 19 —¾	
Killibeggs -	373 3 —	383 1 9½	413 1 5	393 7 5	422 8 7¼	384 9 4½	389 5 6	313 4 7	236 4 11½	255 2 5¾	
Kilkenny - -	2498 3 11	2306 5 7½	2227 16 1	2372 4 2½	2312 4 8¾	2441 1 6¾	2557 12 7	2576 1 3	2294 14 8¼	2125 9 3¼	
Kinſale - - -	1713 9 9½	1447 18 10½	1417 12 1¾	1380 9 3	1359 8 6	1162 1 4¼	1207 8 8	1091 3 10¼	929 17 11	968 15 6¾	
Limerick - -	4495 10 6	4817 5 6	5148 11 3¼	5169 — 10	5694 15 9½	5190 12 9½	5052 3 1¾	4570 10 6	3518 14 9¼	3376 14 4¼	
Liſburne - -	3926 12 11¾	3435 12 5¾	2826 1 5	2800 3 11½	2845 16 8½	2844 18 4¾	2945 10 9½	2771 4 1¾	1821 7 1	2179 12 1¾	
London-derry	1267 12 8¾	1173 11 —½	1055 7 11¼	838 18 8	963 — 4	860 5 —	856 3 —¼	686 18 3¾	426 17 —½	394 17 1½	
Loughrea - -	666 4 10¾	649 2 10	623 1 11	557 12 8¼	429 8 7	576 19 8¾	545 5 5	493 17 2	344 10 9	378 4 —½	
Maryborough	1992 7 11½	1915 17 11¼	1786 1 2¾	1658 18 4½	1548 2 11	1710 5 3	1607 — —¼	1456 10 2	1066 9 3¼	1071 14 8¾	
Mallow - -	682 14 11½	683 3 3¼	683 17 11¾	639 14 1¼	663 13 7¼	649 10 10½	620 11 10	510 12 2¾	418 18 7¼	389 16 —	
Naas - - -	7476 10 5¾	7115 14 7¼	6669 19 7¼	7424 15 9½	7017 8 7¾	7192 5 7½	7254 19 7	6809 3 —¾	5980 — 5¼	5660 14 5¼	
Newry - - -	1265 2 5½	1312 14 —¼	1134 19 7	1002 16 3¼	900 9 9¼	857 6 4¾	959 11 3¼	934 6 2¼	720 9 11¾	689 4 7¾	
Roſs - - -	728 18 2¼	738 14 1	663 15 4¼	632 9 8½	539 9 9¼	533 5 1½	616 17 9	599 6 6¾	484 6 9¾	508 19 7¼	
Sligo - - -	568 17 8¼	633 13 5¼	778 13 10¼	699 13 1¼	658 10 8¾	619 14 4¼	509 14 2	494 3 7¼	310 9 7¼	268 10 10¾	
Strabane - -	1328 13 1½	1363 8 11¾	1273 6 6½	1167 18 —¼	1540 18 3¼	1389 1 1½	1343 10 11½	1074 9 3	640 13 4½	669 4 3¾	
Strangford -	1579 10 —½	1257 16 4	942 3 6¼	762 19 7¾	746 17 10	829 13 4½	906 — 7¼	733 13 10¼	357 1 2¾	542 15 9¾	
Trim - - -	1972 1 5¼	1666 18 5	1675 12 9¼	1845 4 8	1938 13 7	2012 1 9¼	1994 13 2¼	1755 — 4½	1266 15 11¾	1176 12 1¼	
Waterford -	3568 19 10	3762 12 11¾	3507 14 7¼	3561 17 3¾	3460 4 8¼	2871 1 8½	3168 1 4¼	2932 6 9½	2839 5 5½	3118 11 11¼	
Wexford - -	1142 8 11¾	1170 6 4¾	1278 — 5¼	1254 10 3¼	1183 9 5¾	1076 11 6½	933 9 1	862 18 7	676 6 7¾	579 16 7¼	
Wicklow - -	2180 2 11¼	1841 4 3	1699 10 10¼	1808 6 1	1533 7 3¼	1640 3 10¼	1923 8 6¼	1677 6 8	1340 10 11	1278 14 11	
Youghal - -	1245 17 8½	1341 — 2¼	1332 — 4¾	1319 19 10¾	1235 7 9¾	1017 — 10½	1044 9 10¼	931 8 11½	764 10 4½	748 8 9¾	
	145933 1 2	136432 12 4	136265 2 1½	134498 2 1	133030 3 11¼	123370 2 5¾	125000 10 10½	116255 6 2½	95439 1 11¾	93998 2 9	96269 18 11¾

Wanting Nr. 9-16.

Nº. II.

An Account of the Inland Duty on Beer, Ale and Spirits, for the laſt *Eleven Years*.

Year.	Exciſe on Beer and Ale. £.	s.	d.	Duty on Spirits. £.	s.	d.	Total.
1763				27844	11	9¼	
1764				27550	12	1	
1765				29813	6	6¾	
1766				27056	10	10	
1767	133051	12	3¼	14834	0	11¼	
1768	123380	7	2	27384	11	1¾	
1769	125000	10	2½	34507	1	8	
1770	116254	12	4½	33382	4	4½	
1771	95429	1	11¾	30213	7	8½	
1772	93997	12	9	31616	1	1¾	
1773	96269	18	11¾	39992	19	5¾	

Account of Beer and Ale imported in the laſt *Ten Years*.

Year.	Ale.	Beer.
1764	2353	26467
1765	2671	25116
1766	2895	29526
1767	3387	25842
1768	3403	37139
1769	4733	40711
1770	3745	34694
1771	4983	39121
1772	4460	43275
1773	4276	54399

No. III.

An Account of the Quantity of Beer and Ale imported into the Kingdom of *Ireland* for Two Years, ending the 25th. of *March* 1773, each Year diſtinguiſhed.—Alſo the Quantity imported from *Scotland* to *Dublin*, diſtinguiſhed.

Ale and Beer.

		From *England*. Barrels at 32 Gallons.	From *Scotland* to *Dublin*. Barrels at 32 Gallons.
Years ending the 25th of *March*	1772	45435	2300
	1773	55508	3167

JOHN WETHERALL, Examr.

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